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Pro Se 9 (Rev. 12/16) Complaint to Require Performance of a Contract to Convey Real Property

67000

UNITED STATES DISTRICT COURT

for the

District of Montana

Great Falls Division

Case No. CV-23-0007-GT-BMM

(to be filled in by the Clerk's Office)

Kenneth J Flynn

Plaintiff(s)

(Write the full name of each plaintiff who is filing this complaint. If the names of all the plaintiffs cannot fit in the space above, please write "see attached" in the space and attach an additional page with the full list of names.)

Amended Complaint

Jury Demand ☒

Mark S Mohorovich and Holly M Mohorovich
Holly M Mohorovich, Trustee of the Mark Mohorovich Irrevocable Trust
Calvin T Christian, Christian Sampson + Baskett PLLC ~~Inc~~
Settlement agent with (Stewart Title INC) New Fidelity National Title

Defendant(s)

(Write the full name of each defendant who is being sued. If the names of all the defendants cannot fit in the space above, please write "see attached" in the space and attach an additional page with the full list of names.)

COMPLAINT TO REQUIRE PERFORMANCE OF A CONTRACT TO CONVEY REAL PROPERTY

(28 U.S.C. § 1332; Diversity of Citizenship)

I. The Parties to This Complaint

A. The Plaintiff(s)

Provide the information below for each plaintiff named in the complaint. Attach additional pages if needed.

Name	<u>Kenneth J Flynn</u>
Street Address	<u>615 12th AVE</u>
City and County	<u>Gold Fork Hill County</u>
State and Zip Code	<u>Montana 59525</u>
Telephone Number	<u>202-714-3428</u>
E-mail Address	<u>Sherlock Storage 406@gmail.com</u>

B. The Defendant(s)

Provide the information below for each defendant named in the complaint, whether the defendant is an individual, a government agency, an organization, or a corporation. For an individual defendant, include the person's job or title (if known). Attach additional pages if needed.

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Pro Se 9 (Rev. 12/16) Complaint to Require Performance of a Contract to Convey Real Property

Defendant No. 1

Name
Job or Title (if known)
Street Address
City and County
State and Zip Code
Telephone Number
E-mail Address (if known)

Mark S Mohorcich
[REDACTED]
2201 Fox Hollow Rd,
Missoula, Missoula
Montana 59802
406 528-8672

Defendant No. 2

Name
Job or Title (if known)
Street Address
City and County
State and Zip Code
Telephone Number
E-mail Address (if known)

Holly M Mohorcich
Trustee for the Mark Mohorcich Irrevocable Trust
2201 Fox Hollow Rd,
Missoula, Missoula
Montana 59802
406-728-8672

Defendant No. 3

Name
Job or Title (if known)
Street Address
City and County
State and Zip Code
Telephone Number
E-mail Address (if known)

Calvin T Christman (Christman Sampson Buscott) PLLC
Settlement agent for (Stewart Title ~~INC~~) now Fidelity Nat.
310 West Spruce St
Missoula, Missoula County
(59802) Montana
406 721 7772
CSB@CSBLawOffice.Com

Defendant No. 4

Name
Job or Title (if known)
Street Address
City and County
State and Zip Code
Telephone Number
E-mail Address (if known)

Holly M Mohorcich
2201 Fox Hollow Rd
Missoula, Missoula
Montana 59802
406-728-8672

Pro Se 9 (Rev. 12/16) Complaint to Require Performance of a Contract to Convey Real Property

II. Basis for Jurisdiction

II. Basis for Jurisdiction *All parties are residents of Montana the defendants allegedly*
Comm. Had Real Estate Fraud Branch of Contract 41 USC § 1413 + 1416 fraud 18 USC 1341
~~Federal courts have jurisdiction over (1) suits between citizens of different States, (2) suits between a citizen of one State and a foreigner, (3) suits between a citizen of one State and a corporation organized in another State, and (4) suits between a citizen of one State and a corporation organized in a foreign State. In that kind of case, called a diversity of citizenship case, the defendant must be a citizen of the same State as any plaintiff. Explain how these jurisdictional requirements have been met.~~

A.

The Plaintiff(s)

1. If the plaintiff is an individual

The plaintiff, (name) _____, is a citizen of the
State of (name) _____.

2. If the plaintiff is a corporation

If the plaintiff is a corporation

The plaintiff, (name) Kenneth J Flynn (Shedock Storage LLC), is incorporated
under the laws of the State of (name) Montana, and
has its principal place of business in the State of (name) Montana.

(If more than one plaintiff is named in the complaint, attach an additional page providing the same information for each additional plaintiff.)

B. The Defendant(s)

11 ~~1~~. If the defendant is an individual

The defendant, (name) Hilly M Mohorovich and Mark S Mohorovich, is a citizen of the State of (name) Montana. ~~Or is a citizen of (foreign nation)~~

2 If the defendant is a corporation

The defendant, (name) _____, is incorporated under
the laws of the State of (name) _____, and has its principal
place of business in the State of (name) _____.

Or is incorporated under the laws of (foreign nation) _____,
and has its principal place of business in (name) _____.

(If more than one defendant is named in the complaint, attach an additional page providing the same information for each additional defendant.)

(continued)

B Defendants (continued) Breach of Contract 41 USC 6503
predatory Lending - 15 USC § 1639 (Fed. Truth Lending Act 1483)

Defendant #2 is a Trust Holly M Mohorcich trustee for the Mark Mohorcich Irrevocable Trust

Defendant #3 ^(Calvin T Christian) is a Corporation Christian Sampson & Bassett PLLC acting as an agent for (Stewart Title Inc.) Now Fidelity National Title LLC.

All information ~~was~~ ^{was discovered} April of 2021 after review of Calvin Christians files along with Stewart Titles files he presented to plaintiffs after he quit his representation Winter of 2020

Defendant 1 is Mark S Mohorcich

Defendant 4 is Holly M Mohorcich

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C. The Amount in Controversy

The amount in controversy—the amount the plaintiff claims the defendant owes or the amount at stake—is ~~more than \$75,000, not counting interest and costs of court, because (explain)~~

\$883,000 fees of 50,000 to be returned by Christian for Conflict of Interest are Included, He represented both Borrower & Lien Holder.

III. Statement of Claim

A. Describe the real property ~~owned~~ by the defendant(s) that is the subject of this complaint. Include the address or location of the property.

Sherlock Storage LLC was re-financed by Defendants Located at 2603 Industry Rd Missoula MT 59808.

B. Describe the terms of the contract you entered into with the defendant(s) to ~~purchase~~ ^{re finance} the real property at issue. Attach the contract as an exhibit.

1. When did you enter into the contract with the defendant(s)?

1st Jan ~~with Hilly & Mark Mohrloch~~ with Hilly & Mark Mohrloch / 2nd Jan with Trust on 10-29-2015 11-19-2015

2. What is the ~~purchase price~~ ^{loan amount} you agreed to pay?

Loan #1 \$149,311.19 / Jan #2 \$650,000

3. Describe your obligations under the contract. Include any terms regarding required deposits.

Borrow \$650,000 pay monthly installments of approx \$700 - until Billan payment to pay off Billance on 4-5-22

4. Describe the defendant(s)' obligations under the contract, including the obligation to convey the real property at issue.

To Loan \$650,000 to pay off all obligations (including IRS payment of \$67,000) for statement for Interest, Mohrloch's Trust failed to pay IRS.

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Pro Se 9 (Rev. 12/16) Complaint to Require Performance of a Contract to Convey Real Property

C. Describe when and how you complied with, or attempted to comply with, all of your obligations under the contract, including payment of the purchase price. If you have not complied with all of your obligations under the contract, explain how you are ready and able to comply with those obligations.

plaintiff make payments from 11-19-2015 until 2-1-2022 plaintiff contacted trustee Holly Mohrreich through Colum + Christian ~~trust~~, concerning the false loan amount and damages. They refused to acknowledge fault and foreclosed after the Balloon payment was not paid on 4-5-22 / foreclosure proceedings began on 5-14-22

(Holly + Mark Mohrreich were aware of the \$67,000 error) address the false loan amount and

D. Describe when and how you requested that the defendant(s) ~~convey the property~~ issue and when and how the defendant(s) refused to do so. Attach copies of any correspondence with the defendant(s).

as stated above the defendants were contacted fall of ~~2021~~ 2021 when discovered false loan amount from Christians files No response, plaintiff through Christian continued his attempts to negotiate without success, finally plaintiff refused to make payments or pay the Balloon payment, Defaults foreclosed & plaintiff

IV. Relief filed Bankruptcy and Sued for Damages. The 1st loan from Holly + Mark Mohrreich of \$449,131.19 10/29/15 was obligated to pay the \$67,000 to IRS. The Trust

What is your requested form of relief? (check all that apply) Must have been aware of the excessive payments, No principal reductions and fraudulent loan amounts.

☐ Specific performance of the contract. (Explain why specific performance is the only adequate remedy and why damages would not suffice.)

Many Damages were caused outside of the Contract as in fees, Slander of Title, lost reputation, negative effects & Expenses of Bankruptcy, emotional Distress & Threat to retirement & Supporting family as ~~plaintiff~~

☒ Damages sustained as a result of the defendant(s)' refusal to comply with the contract. (Describe the damages you are requesting.)

Due to the false loan amount of \$68,000 Not \$83,000 Overpayments of Approx \$50,000. No principal reductions of Approx \$50,000. Return of the withheld \$67,000 IRS payment for Abatement for Interest of \$6,000. Due to the foreclosure & Bankruptcy Slander of Title, reputation lost, attempt to take Business worth 4.8 Million overpaying \$810,000. Ignoring requests to negotiate plaintiff Requests additional \$150,000 Damage claim total of \$283,000 + \$50,000 = \$733,000

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Amended Complaint

(883000)

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If specific performance cannot be granted, damages in the amount of \$

(Describe the damages you are requesting.)

Christians fees to be returned to plaintiff. He represented the Lien holder Mohrreich and the borrower plaintiff. A Conflict of Interest demands repayment of fees of \$50,000 3 modifications of the Mkt. \$30,000 plus \$20,000 reference fees = \$50,000.



Other relief.

plaintiff is requesting \$500,000 from Holly & Mark Mohrreich (Emotional Distress) causing Additional Injuries & Expenses, Slander of Title caused by the bankruptcy in response to the unfair foreclosure also the fees for Conflict of Interest (Fraudulent) (Predatory Lending) \$500,000

V. Certification and Closing

Under Federal Rule of Civil Procedure 11, by signing below, I certify to the best of my knowledge, information, and belief that this complaint: (1) is not being presented for an improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation; (2) is supported by existing law or by a nonfrivolous argument for extending, modifying, or reversing existing law; (3) the factual contentions have evidentiary support or, if specifically so identified, will likely have evidentiary support after a reasonable opportunity for further investigation or discovery; and (4) the complaint otherwise complies with the requirements of Rule 11.

A. For Parties Without an Attorney

I agree to provide the Clerk's Office with any changes to my address where case-related papers may be served. I understand that my failure to keep a current address on file with the Clerk's Office may result in the dismissal of my case.

Date of signing: 2-13-23

Signature of Plaintiff

Printed Name of Plaintiff

[Signature]
Renee J. Flynn

B. For Attorneys

Date of signing: _____

Amended Complaint **CV-23-0007-GP-BMM**

2-14-23

Escrow No. _____

ESCROW AGREEMENT

FIRST PARTY:
(SELLER LENDER)

Hilly M. Mohorovich, Trustee
The Mark Mohorovich Irrevocable Trust
P.O. Box 7247
Missoula, MT 59807

EIN: 46-6654180

PHONE # (406) 728-8672

SECOND PARTY:
(BUYER
BORROWER)

Sherlock Storage, LLC
400 W. Broadway, Ste. 101-527
Missoula, MT 59802

SS#

EIN# 27-3164589

PHONE # (406) 945-3866

ADDRESS OR LEGAL DESCRIPTION COUNTY:

A. Subject to the terms and conditions herein contained, STEWART ESCROW SERVICES, as Escrow Agent, accepts and agrees to hold according to the instructions hereinafter stated, the following documents:

- | | | |
|---|--|--|
| <input type="checkbox"/> Contract for Deed | <input checked="" type="checkbox"/> Promissory Note | <input type="checkbox"/> Evidence of Insurance |
| <input type="checkbox"/> Warranty Deed w/ RTC | <input checked="" type="checkbox"/> Trust Indenture | <input type="checkbox"/> Mobile Home Title |
| <input type="checkbox"/> Quit Claim Deed w/ RTC | <input checked="" type="checkbox"/> Request for Reconveyance | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Notice of Purchaser's Interest | <input type="checkbox"/> Will | |
| <input type="checkbox"/> Other: _____ | <input type="checkbox"/> Bill of Sale | |

- Escrow Agent shall be entitled to fees based upon its published schedule of charges and also shall be entitled to reasonable compensation for extraordinary services.
- All fees are subject to change upon 30 days written notice. Notice shall be deemed given upon deposit in the U.S. Mail addressed to the last address supplied to Escrow Agent by the party responsible for payment of said fees.
- Escrow Agent will not act as a collection agent for either party. Escrow Agent will not withhold credit of any payment submitted without late fees or attorneys' fees despite contract instructions unless evidence of a notice of default has been received by Escrow Agent prior to receipt of such payment.

B. CONTRACT BALANCE: \$65,000.00

Opening Fee: \$

1. This Contract shall be paid: ☒ Monthly ☐ Quarterly ☐ Semi-Annually ☐ Annually ☐ Other

2. Date of first payment (no monthly payment on 29, 30, 31):

3. Payment Amount:

Principal and Interest:	\$ 4,769.47
Tax & Insurance	\$ n/a
Escrow Processing Fee	\$ 12.50
Other	\$
Total Payment	\$ 4,781.97

Intentionally Payment of \$2564.33 on Jan 5, 2016

4. Interest rate is 8.0 % per annum beginning to accrue on: November 19, 2015

5. Unless otherwise specified and described in a separate written instrument delivered to Escrow Agent and signed by both Buyer and Seller, Escrow Agent shall calculate interest on a 365-day year basis (actual days per month). If an underlying obligation is calculated on a 360-day basis (30 days interest on each payment), this file may need be calculated the same way. All payments first will be applied to accrued interest, late charge and escrow fee then to principal.

6. Prepayment: Are prepayments permitted? ☒ Yes (See Contract, Paragraph No. _____, Page _____.)

7. Late Charge: % _____ or amount \$ _____ after _____ days. (See contract, Paragraph No. _____, Page _____.)

8. Maturity Date: November 19, 2020

Exhibit 1

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D. PARTIAL RELEASES:

Are partial releases permitted? No (See Paragraph No. _____, Page _____ of Contract.)

E. ASSIGNMENTS:

- ☒ Contract may be assigned by either party (no consent needed).
☐ Contract may be assigned by Buyer (written consent needed).
☐ Contract may be assigned by Seller (written consent is needed).
☐ May not be assigned by Buyer.
☐ May not be assigned by Seller. (See Paragraph No. _____, Page _____ of Contract.)

RULES AND REGULATIONS OF ESCROW

The foregoing documents will be received and reviewed by Escrow Agent. Upon acceptance, Escrow Agent agrees to hold the documents in escrow upon the following terms and conditions:

1. All payments will be made at, and all checks payable to, Stewart Escrow Services, for credit of First Party and not otherwise. Escrow Agent shall not be required to recognize or accept any payment except so made. Escrow Agent reserves the right to withhold payment of uncollected funds. Collected funds will be credited as of their processing date.
2. Escrow Agent agrees to hold the papers deposited herewith and to disburse all money paid on account hereof according to the directions contained in this Agreement. In the event Escrow Agent is in doubt as to the parties to whom disbursements shall be made or the amount thereof, Escrow Agent shall have the absolute right, in its discretion, to hold monies deposited with it until Escrow Agent has obtained the consent in writing of all persons as to the proper disbursement of funds.
3. Escrow Agent assumes no responsibility except to receive and disburse said payments and to hold and deliver said documents. Escrow Agent may receive any payments tendered by Second Party after the due date thereof unless previously instructed otherwise in writing by First Party. Escrow Agent shall not be liable for interest on money paid or deposited.
4. Escrow Agent shall not be liable for, nor does it guarantee, the accuracy, completeness or legality of any documents held herein. Escrow Agent shall not be liable for, nor does it guarantee in any manner or form, any of the obligations of the contracting parties. There are no agreements on the part of Escrow Agent other than those set forth in this Agreement.
5. Escrow Agent shall be furnished a copy of any default notice concurrent with notice being served upon Second Party or First Party. Escrow Agent has no obligation to notify any party of any default or of any penalty or late fee.
6. Escrow Agent has no obligation to interpret the contract documents. In the event of any ambiguity in the documents, or in the event of any dispute between the parties as to the rights, duties or obligations with respect to the matters involved in this escrow, Escrow Agent may refuse to act in any manner until the parties have settled their differences by litigation or by an agreement in writing. Escrow Agent reserves the right to file the contract documents, payment or other instruments in an interpleader action so the parties can resolve their differences in Court. Escrow Agent shall be entitled to recover its attorneys fees and costs incurred in any such interpleader action, either equally from the parties, or from the party directed to pay such attorneys fees and costs in any Court Order arising in or under such interpleader action. In the event of default by either party of any obligations required to be performed by such party, Escrow Agent shall not be required to deliver or return any papers or monies or other things involved except upon the written consent of all parties, the appropriate order of the court, or upon the terms, conditions, and requirements of the Escrow Agent.
7. In the event of death or incompetency of one or more of the parties, Escrow Agent shall deal only with the duly appointed administrator, personal representative or guardian or conservator of such party. Escrow Agent shall be entitled to obtain whatever documentation it deems necessary for the continuance of this escrow. First Party and Second Party acknowledge that Escrow Agent shall have no responsibility to inquire in the transfer of any decedent's interest in this escrow, nor shall Escrow Agent be responsible for any problems related thereto.
8. No assignment, transfer, conveyance or encumbrance of any right, title or interest in and to this Agreement or the subject matter of this escrow shall be binding upon Escrow Agent unless written notice, in a form acceptable to Escrow Agent, shall be served upon Escrow Agent and all fees, costs and expenses incident to such transfer of interest shall have been paid. Any party acquiring rights under this Agreement shall be bound by terms of this Agreement. Escrow Agent shall not be responsible for providing notice of any such assignment, transfer, conveyance or encumbrance to any party or other person. Escrow Agent shall not be liable or responsible for the legality of any such assignment, conveyance or encumbrance. *Exhibit 1*

9. In the event Escrow Agent becomes involved in any litigation because of this escrow or any matters growing out of it, the

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12. If a reserve for the payment of taxes and insurance premiums is maintained with the escrow, such payment will be made ONLY WHEN BILLS ARE SUBMITTED TO THE ESCROW AGENT, AND ONLY IF THE RESERVE BALANCE IS SUFFICIENT AT THE TIME THE ORDER FOR PAYMENT IS RECEIVED. In no event shall Escrow Agent be responsible for the deposit, procurement, or renewal of insurance policies, riders or clauses, (nor shall Escrow Agent be responsible or obligated to collect, receive, disburse or administer any payments or proceeds payable under any such insurance policies.) IT IS THE EXPRESS RESPONSIBILITY OF THE FIRST AND SECOND PARTIES TO THE ESCROW TO ASSURE THEMSELVES THAT TAXES ARE PAID AND INSURANCE COVERAGE IS MAINTAINED.

13. Escrow Agent may employ attorneys for the reasonable protection of the escrow property and of itself, and shall have the right to reimburse itself out of any funds in its possession for costs, expenses, attorney's fees and its compensation, and shall have a lien on all money, documents, or property held in escrow to cover the same.

14. Escrow Agent shall not be liable or responsible for the performance of any act not expressly set forth in these escrow instructions even though contained in the documents deposited herewith.

15. Upon payment of "Balance Due," Escrow Agent may release all instruments as provided herein and its responsibility hereunder shall cease. If a default is declared by a party and, pursuant to such declared default, Escrow Agent re-delivers the instruments deposited herewith, Escrow Agent shall not be further responsible or liable in any manner, regardless of any legal insufficiency in the declaration of such default.

16. Escrow Agent is hereby expressly authorized to comply with and obey any and all orders, judgment or decrees of any Court. In the event Escrow Agent obeys or complies thus, it shall not be liable to any of the parties hereto or to any other person, firm or corporation by reason of such compliance, notwithstanding whether any such order, judgment or decree is substantially reversed, modified, annulled, set aside, vacated, or found to have been entered without jurisdiction.

17. Escrow Agent hereby is expressly authorized to comply with all federal and state laws or regulations governing monies received or paid by Escrow Agent including, but not limited to, laws or regulations relating to withholding a portion of the monies for income tax purposes, even if such laws or regulations contradict the terms of this Agreement or the documents deposited hereunder. Escrow Agent shall not be liable for compliance with such laws or regulations to the parties of such regulation subsequently is modified, repealed, annulled or found to have been enacted without jurisdiction or authority.

18. Escrow Agent may, but shall not be required to, release information concerning this escrow to any third party at any time. First Party and Second Party expressly authorize Escrow Agent to release, in the exercise of its sole discretion, information, including but not limited to, balance due, payment history, or other information contained in the escrow file or in Escrow Agent's Records.

19. Escrow Agent may, at its sole election, resign as Escrow Agent hereunder. Thereafter, First Party immediately shall locate a successor Escrow Agent and take whatever steps may be necessary to have this escrow transferred to such successor Escrow Agent. Escrow Agent shall be entitled to recover any of its actual costs expended in resigning and transferring this escrow file, but agrees to waive its normal termination fee in the event of resignation. First Party and Second Party expressly acknowledge that, if they do not accomplish a transfer of the escrow account within fifteen (15) days of mailing of notice of Escrow Agent's resignation as Escrow Agent, Escrow Agent shall be entitled to select a successor Escrow Agent and consummate the transfer of this escrow to such successor. The cost of establishing the successor escrow may be paid by Escrow Agent, with First Party jointly responsible to reimburse Escrow Agent for the same. Upon the acceptance of this Successor Escrow Agent, Escrow Agent herein shall be exonerated from all further responsibility hereunder.

20. Escrow Agent shall have the right to assign the servicing of this escrow to such other locations or parties as it may determine from time to time. Escrow Agent shall provide notice to First Party and Second Party of any assignment of the servicing of this escrow account.

21. First Party and Second Party agree that Escrow Agent may change its Rules and Regulations from time to time. First and Second Party further agree that any changes to Escrow Agent's Rules and Regulations shall be binding upon them after notice of any such change has been sent to them by Escrow Agent by regular mail.

Exhibit #1

WE HAVE READ THE ABOVE AGREEMENT AND ACKNOWLEDGE RECEIPT OF A COPY OF SAID AGREEMENT, AND AGREE TO BE BOUND BY ITS TERMS.

FIRST PARTY (SELLER)

SECOND PARTY (BUYER)

DATED October 29, 2015
THE MARK MOHORCICH IRREVOCABLE

DATED October 29, 2015
SHERLOCK STORAGE, LLC

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~~CV-23-07-6F-BMM~~
~~127~~
~~129-23~~
DM&L

Datsopoulos, MacDonald & Lind, P.C.
LAW OFFICES | EST. 1974

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Trent N. Baker
Peter F. Lacny
Nathan G. Wagner
Del M. Post
Joseph R. Casillas
George H. Corn
Kyle C. Ryan
Brian M. Lebsock
Jason A. Williams

Ronald B. MacDonald (1946-2002)

* Also admitted in Massachusetts
* Also admitted in North Dakota
* Also admitted in Arizona
* Also admitted in Washington
* Also admitted in Idaho

August 5, 2015

Via: mail

IRS Service Center
P.O. Box 9941 stop 5500
Ogden, UT 84409

To whom it may concern,

Re: Ken Flynn – Tax Years 2008 – 2013 – SSN 516-66-3908
Request for Penalty and Interest Abatement

Statement of Facts:

Taxpayer: Ken Flynn
Address: 400 W Broadway, Suite 101-527, Missoula, MT 59803
Social Security #: 516-66-3908
Phone Number: 406-945-3866

Equitable relief request due to a medical condition and reliance on a tax adviser's assistance pursuant to IRM 20.1.1.3.2.1 and IRM 20.1.1.3.2.2.

46,000 Interest penalty -

Exhibit 1



Amended Complaint ~~Reinstated~~
 Datsopoulos, MacDonald & Lind, P.C.

Ken Flynn

August 5, 2015

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Brief timeline

- The taxpayer relied on an accountant who was asked to retire his license due to his fraudulent activities in regards to taxpayer's matters
- The taxpayer was involved in an accident that resulted in a traumatic brain injury which impaired taxpayer's memory.
- After taxpayer's first accountant retired his license, taxpayer hired second accountant.
- Taxpayer believed that the taxes were previously prepared and filed by the second accountant.
- Taxpayer did not recover from his medical condition until late 2012
- Taxpayer was made aware of his tax obligations in late 2014 once a letter was sent to his office from the Montana state Department of Revenue.
- Taxpayer gave Power of Attorney to accountant to resolve the issue and set up payment plan, however no steps were taken.
- Taxpayer hires third accountant and attorney to resolve the issue and pay his tax obligation.

Ken is in the process of finalizing his taxes so that he can take care of his tax obligation. However, it was only recently that Ken became fully aware of his tax situation due to the failure of his accountant in filing the taxes. Due to the fact that the taxes were not filed, Ken experienced penalties and interest from his tax liabilities. We are respectfully requesting that these penalties and interest be reduced due to Ken's medical condition and the detrimental activity of his previous accountants.

The penalty and interest start from the tax year 2007 forward. However, it was not until 2013 that Ken was made aware of this issue. He relied heavily on his first accountant to handle not only his personal tax matters, but his business matters as well. The accountant continually asked for extensions to Ken's taxes and kept pushing off the filing of the taxes. It is believed that the taxes were extended due to the fact the accountant was performing fraudulent activity in regards to his business concerns.

In 2009, prior to the accident Ken became aware of concerns with the accountant after a property sale returned less than communicated value and documents contained numerous fraudulent statements. Ken approached the Montana accountancy board for help with his issues with the accountant. To the best of Ken's knowledge the accountant was soon thereafter asked to retire his license.

Ken then was involved in a severe auto accident in 2010. This accident created numerous issues with Ken's memory and cognitive functioning. Ken had to heavily rely on others during this time as his medical complications made it problematic to function

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2-14-23

Amended Complaint ~~1003~~ *Rem Htd*

Datsopoulos, MacDonald & Lind, P.C.

Ken Flynn

August 5, 2015

Page 3

exhibit 1

on his own. The doctors indicated that the greatest injury that he sustained was to his head. This resulted in memory difficulties for the years 2010, 2011, 2012, and lasting effects into the following years. This was in addition to the symptoms that Ken was previously diagnosed with of Post-Traumatic Stress Disorder. See Attached Exhibit "A".

Although the problematic relationship with the first accountant ended, Ken was now subject to a mental impairment from the accident. Ken sought tax preparation assistance from his second accountant. The second accountant upon seeing that the taxes were not filed for a substantial time undertook the work to prepare Ken's taxes in fall of 2010. Due to the memory loss, Ken's daughter, Fallon, attended a majority of the meetings with the accountant. After multiple conversations with Ken and Fallon about the tax matter and his injuries, Ken and Fallon believed the accountant was preparing and filing the taxes for the years 2007 to 2013.

In fact, Ken took the expense of getting his former spouse to sign all necessary documents to get his taxes resolved. However, only the taxes for the year 2007 were filed. It is unsure why the other tax years were not filed, but there was never any mention of his taxes not being filed. In fact, Ken and Fallon met with the accountant on at least a quarterly basis to discuss issues with Ken's affairs, but Fallon cannot recall ever discussing the fact that there was a tax liability or that Ken needed to file the remaining taxes.

It was not until the end of 2013 wherein Ken received a letter from the Montana Department of Revenue seeking tax obligations did Ken learn that he even had a tax liability. Ken immediately contacted his account about this matter and signed a power of attorney for this matter. However, the accountant failed to take any action to request additional time or relief from Ken's tax liabilities.

Due to the fact that the accountant stopped doing any work for Ken despite accepting the power of attorney, Ken found a third accountant to handle his tax matters. Ken asked that the second accountant transfer all the files to the third accountant's office.

It was at this time that Ken was informed of the large tax obligations which did not seem proper based on his income. The third accountant also informed Ken that the former accountant had not included a Schedule C in his returns. This was despite the fact that Ken had previously included a Schedule C with his returns for his previous tax years. Ken asked the third accountant about the tax obligations and after a review of the returns, the third accountant was able to reduce the tax obligations by approximately \$115,000 for the years 2008 through 2010. See Exhibit "B". The remaining tax returns are being finalized by the accountant presently and are expected to be submitted next week.

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Amendal Capital
 Datsopoulos, MacDonald & Lind, P.C.
 Ken Flynn
 August 5, 2015
 Page 4

~~10-27-22~~
~~7-24-23~~
 08-23-07-BF BMM

exhibit #1

Ken is asking that due to these unfortunate circumstances that he be given some form of equitable relief from the penalties and interests associated with his tax obligations. It was because of his situation with the first accountant followed by the accident that placed the situation beyond his control.


Ken has agreed to settle the tax obligation through the most efficient and effective manner possible. However, because of the situation Ken is unaware of the amount, if any, that is outstanding and due for his penalty and interest during these years. Ken has been placed in a situation where he has been required to expend a substantial amount of funds to correct the actions of others.

To the best of the knowledge of both the taxpayer and the taxpayer's representative:

- The IRS has not previously ruled on the same or a similar issue for the taxpayer, a related taxpayer within the meaning of § 267, or a member of an affiliated group of which the taxpayer is also a member within the meaning of § 1504, or a predecessor;
- The taxpayer, a related taxpayer, a predecessor, or any of their representatives have not previously submitted a request involving the same or a similar issue that resulted in a letter ruling or determination letter;
- The taxpayer, a related taxpayer, or a predecessor have not previously submitted a request involving the same or a similar issue that is currently pending with the IRS; or
- At the same time as this request, the taxpayer or a related taxpayer is not presently submitting another request involving the same or a similar issue.

Please feel free to contact our office should you have any questions. We thank you in advance for your consideration of this matter.

Sincerely,


 Jason A. Williams.

7028

CV-23-07-GR-BMM

2-14-23

Amended Complaint

reinstated

Flynn - Tax Benefit Analysis

CV-22-98-GB BMM

Tax Due

	Prior Preparer			Langel			Difference
	US	MT	Combined	US	MT	Combined	
2008	\$ 61,412	\$ 14,115	\$ 75,527	\$ 44,344	\$ 11,036	\$ 55,380	\$ (20,147)
2009	74,697	25,085	99,782	33,886	7,366	41,252	(58,530)
2010	45,758	8,706	54,464	13,675	5,034	18,709	(35,755)
2011	14,303	3,417	17,720	-	-	-	(17,720)
2012	3,789	1,512	5,301	-	-	-	(5,301)
2013	14,716	5,580	20,296	-	5	5	(20,291)
Total Tax	\$ 214,675	\$ 58,415	\$ 273,090	\$ 91,905	\$ 23,441	\$ 115,346	\$ (157,744)

exhibit #1

x72

Amendel Caplis
~~Remitted~~
Family Health Care
 A DEPARTMENT OF KALISPELL REGIONAL MEDICAL CENTER
 KALISPELL REGIONAL HEALTHCARE

~~10-87-22~~
~~1-74-23~~
 1287 Burns Way | Kalispell, MT 59901
 (406) 752-8120 | www.kalispellregional.org

May 9, 2014

CV-23-07-6F BMM

Jason

exhibit #1

RE: FLYNN, Kenneth
 DOB: 04/09/1955

To Whom It May Concern:

Mr. Flynn is a 59-year-old male whom I have followed for some time who was involved in a fairly severe motor vehicle accident on January 4, 2010. In that motor vehicle accident, he suffered a head injury as well as an injury to his neck, shoulder, and back. The greatest injury he suffered was to his head and as a result of this head injury he suffers from closed head syndrome which is accompanied with ongoing memory difficulties. The memory difficulties were most profound in 2010, 2011, and 2012 and he has shown some improvement as of late; however, he continues to suffer from some memory deficits.

He also continues to suffer from ongoing symptoms consistent with post-traumatic stress disorder as a result of the accident.

If you need further information or medical documentation, please feel free to contact me.

Sincerely,

[Signature]
 Charles L. Dixon, M.D.

CLD/js

[Handwritten initials]

(17)

CV-23-07-64-15MM

2-14-23

Stewart Title of Missoula County, Inc.
Trust Account
320 West Broadway, Suite A, Missoula, MT 59802

First Interstate Bank
2500 North Reserve
Missoula, MT 59808

18126

10/29/2015

1983

~~10/29/23~~
10/29-23
\$67,000.00

Pay Sixty Seven Thousand Dollars and No Cents

In the order of IRS

Void after 90 days

[Signature]

File: 82239

⑈ 18126 ⑈ 1:0929016831: 1400990147 ⑈

Amended Complaint CV-22-98-GE-BMM
Reinstated
Stewart Title of Missoula County, Inc.

18126

File: 82239
Buyer: Kenneth J. Flynn; Sherlock Storage, LLC
Seller:
Escrow Officer: Christine Scott
Property Address: 2603 Industry Road, Missoula, MT 59808
Payment for Kenneth J. Flynn

exhibit #1

7c92

EXHIBIT
1

Amended Complaint

1983

DM&L

Datsopoulos, MacDonald & Lind, P.C.
LAW OFFICES | EST. 1974

CV-23-07-64-BMM

Missoula Offices

Central Square Building
201 W. Main Street, Suite 201
Missoula, MT 59802

Phone: 406.728.0810
Fax: 406.543.0134

www.dmlaw.com

Hamilton Offices

Hamilton Center
1920 N. First Street, Suite C
Hamilton, MT 59840

Phone: 406.961.9003
Fax: 406.961.9004

www.dmlaw.com

Milton Datsopoulos

Dennis E. Lind
William K. VanCanagan
Rebecca L. Summerville
David B. Cotner
Darla J. Keck
Terance P. Perry
Molly K. Howard
Trent N. Baker
Peter F. Lacny
Nathan G. Wagner
Del M. Post
Joseph R. Casillas
George H. Corn
Kyle C. Ryan
Brian M. Lebsock
Jason A. Williams

Ronald B. MacDonald (1946-2002)

* Also admitted in Massachusetts
* Also admitted in North Dakota
* Also admitted in Arizona
* Also admitted in Washington
* Also admitted in Idaho

Exhibit # 18

November 13, 2015

Via: mail

IRS Service Center
P.O. Box 9941 stop 5500
Ogden, UT 84409

To whom it may concern,

Re: Kenneth Jay Flynn – Tax Years 2014 – SSN 516-66-3908
Request for Penalty and Interest Abatement

Statement of Facts:

Taxpayer: Kenneth Jay Flynn
Address: 400 W Broadway, Suite 101-527, Missoula, MT 59803
Social Security #: 516-66-3908
Phone Number: 406-945-3866

Brief timeline

- Taxpayer hired an accountant to prepare and file his taxes for the years 2007 - 2014.
- Taxpayer believed that the taxes were previously prepared and filed by the accountant.

Handwritten signature and date 11/18

2-19-23

Amended Complaint
 Datsopoulos, MacDonald & Lind, P.C.
 Kenneth Jay Flynn
 November 13, 2015
 Page 2

~~01-23-07-6F-BMM~~ ~~12423~~

- Taxpayer was made aware that the taxes from the previous years were not filed until late 2013 upon receiving a letter from the Montana state Department of Revenue.
- Taxpayer gave Power of Attorney to accountant to resolve the issue and set up payment plan, however he failed to do as no steps were taken.
- Taxpayer was told that an extension had been filed for 2014 so that he could prepare the returns appropriately.
- Taxpayer hires different accountant and attorney in the middle of 2015 to resolve the issue and pay his tax obligation.
- The new accountant reviewed the tax returns prepared by the former accountant and identifies substantial omissions in their preparation as identifies approximately \$157,000 in tax obligation difference.
- The new accountant needed additional time to properly prepare the 2014 tax returns due to the substantial effort in correcting the previous years.

Ken has been working on correcting these errors and has been working with the IRS to assure that he provides the correct information to get his tax obligations satisfied. However, due to the recency of learning about the taxes not being filed it has taken a substantial amount of time to get the taxes prepared. Ken has previously provided information for the years 2008 – 2013 and incorporates those statements by reference to them. See attached Exhibit "A". We are respectfully requesting that any penalties and interest be reduced for the tax year 2014 due to the detrimental activity of his previous accountants.

During a previous conversation with the IRS Ken was able to get penalties and interest cleared out for a business that he owed during the relevant time period. The reasoning was that due to the medical complications that Ken went through and the bad advice that he received from his accountant he was should not be held liable for any penalties or interest during that time.

Ken has been working diligently to get his tax matter straightened out. However, due to the substantial issues that were caused while Ken was impaired it has taken a substantial amount of time to correct these issues. Due to these issues Ken is asking that any penalties or interest attached to his 2014, as well as his previous years, be forgiven.

Ken is also ready to set up a payment plan to get his tax obligations satisfied. He has the ability to make a large substantial up-front payment and then pay an appropriate amount until the full tax obligation is set at a sum certain. However, Ken has been told that until 2014 is filed a payment plan would not be set up. As soon as possible, Ken would like to set up a payment plan for his tax obligations. Once the IRS records the

-102

Amended
Datsopoulos, MacDonald & Lind, P.C.

Kenneth Jay Flynn *Resubmitted*

November 13, 2015

Page 3

Complaint

CV-23-07-6F-BMM

2-14-23

2014 tax return Ken will be able to make a \$67,000 for the up-front payment of for the payment plan. See Exhibit "B".

Due to the fact that the accountant stopped doing any work for Ken despite accepting the power of attorney, Ken has been forced to undertake substantial effort and incurred a large amount of expenses to get his matters corrected. Ken is asking that due to these unfortunate circumstances that he be given some form of equitable relief from the penalties and interests associated with his tax obligations. It was because of his situation with the first accountant followed by the accident that placed the situation beyond his control.

To the best of the knowledge of both the taxpayer and the taxpayer's representative:

- The IRS has not previously ruled on the same or a similar issue for the taxpayer, a related taxpayer within the meaning of § 267, or a member of an affiliated group of which the taxpayer is also a member within the meaning of § 1504, or a predecessor;
- The taxpayer, a related taxpayer, a predecessor, or any of their representatives have not previously submitted a request involving the same or a similar issue that resulted in a letter ruling or determination letter;
- The taxpayer, a related taxpayer, or a predecessor have not previously submitted a request involving the same or a similar issue that is currently pending with the IRS; or
- At the same time as this request, the taxpayer or a related taxpayer is not presently submitting another request involving the same or a similar issue.

Please feel free to contact our office should you have any questions. We thank you in advance for your consideration of this matter.

Sincerely,

Jason A. Williams
Jason A. Williams.

2092

After Recording Return To:
Martin S. King, Esq.
Worden Thane P.C.
321 W. Broadway, Ste 300
Missoula, MT 59802-4142

CV-23-0007-6F-BMM

202209815 B:1076 P:773 Pages:3 Fee:\$24.00
06/03/2022 02:45:51 PM Notice Of Trustee's Sale
Tyler R. Gernant, Missoula County Clerk & Recorder

NOTICE OF TRUSTEE'S SALE

NOTICE IS HEREBY GIVEN that Holly M. Mohorocich, Trustee, The Mark Mohorocich Irrevocable Trust, PO Box 7247, Missoula, MT 59807, the Beneficiary, and Martin S. King, the Successor Trustee, under the Montana Trust Indenture dated November 19, 2015 and described herein (referred to in this notice as the "Trust Indenture"), have elected to sell the real property described in this notice on October 13, 2022, at 11:00 a.m. at Missoula County Courthouse, located at 200 West Broadway, Missoula, Montana, and on the terms described in this notice, in order to satisfy the obligations described in this notice, pursuant to the terms of the Trust Indenture and the provisions of the Small Tract Financing Act, Mont. Code Ann. § 71-1-301, et. seq.

DESCRIPTION OF THE TRUST INDENTURE:

Description and Date:	Montana Trust Indenture dated November 19, 2015
Grantor(s):	Sherlock Storage, LLC
Original Trustee:	Stewart Title Company
Successor Trustee:	Martin S. King
Beneficiary:	Holly M. Mohorocich, Trustee, The Mark Mohorocich Irrevocable Trust
Recording Information:	Recorded November 19, 2015, in Book 954 of Micro Records at Page 197, as Document No. 201521914 records of Missoula County, Montana.

DESCRIPTION OF THE REAL PROPERTY COVERED BY THE TRUST INDENTURE AND WHICH WILL BE SOLD AT THE TRUSTEE'S SALE:

Exhibit 4

7692

United States Bankruptcy Court
U.S. Bankruptcy Court, District of Montana

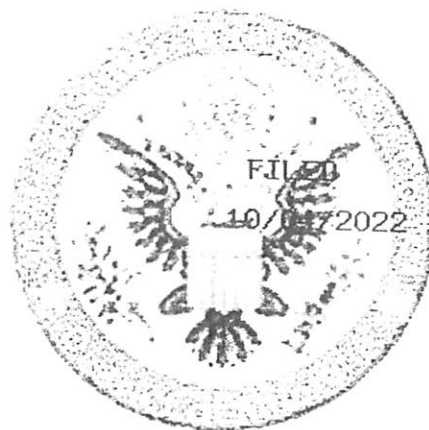
2-1423
~~12-12-22~~

Notice of Bankruptcy Case Filing

A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 10/04/2022 at 2:04 PM and filed on 10/04/2022.

SHERLOCK STORAGE LLC

615 1ST AVE
PO BOX 232
GILDFORD, MT 59525
2027143428
Tax ID / EIN: 83-1252176



The case was assigned case number 9:22-bk-90150-BPH to Judge BENJAMIN P. HURSH.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our *Internet* home page <http://www.mtb.uscourts.gov> or at the Clerk's Office, Room 263 Federal Building, 400 North Main, Butte, MT 59701.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

Tyler P. Gilman
Clerk, U.S. Bankruptcy Court
of Montana

Exhibit # 4

2098

Settlement Statement (HUD-1)
Amended Complaint **CU-23-0007-OF-BMM 2-14-23**

B. Type of Loan
 1. ☐ FHA 2. ☐ RHS 3. ☐ Conv. Unins. 6. File Number: 82239a
 4. ☐ VA 5. ☐ Conv. Ins. ☒ Other 7. Loan Number: 8. Mortgage Insurance Case Number:

C. Note:
 This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "(POC)" were paid outside the closing; they are shown here for informational purposes and are not included in the totals.

D. Name & Address of Borrower:
 Sherlock Storage, LLC, 400 West Broadway, Suite 101-527, Missoula, MT 59802

E. Name & Address of Seller:

F. Name & Address of Lender:
 Holly M. Mohorcich, Trustee of the Mark Mohorcich Irrevocable Trust

G. Property Location:
 2603 Industry Road Missoula, Montana 59808
 Lot 1, OWEN MINOR, Missoula County, Montana
 5859825

H. Settlement Agent:
 Stewart Title of Missoula County, Inc., 320 West Broadway, Suite A, Missoula, MT 59802, (406) 728-1500

I. Settlement Date: 11/19/2015 **Proration Date:** 11/19/2015 **Disbursement Date:** 11/19/2015

J. Summary of Borrower's Transaction		K. Summary of Seller's Transaction	
100. Gross Amount Due from Borrower		400. Gross Amount Due to Seller	
101. Contract sales price		401. Contract sales price	
102. Personal property		402. Personal property	
103. Settlement charges to borrower (line 1400)	\$2,199.00	403.	
104. Payoff Escrow #50334 to Biotkamp	\$335,138.43	404.	
105. Payoff Escrow #51219 to Mohorcich	\$149,914.60	405.	
Adjustments for items paid by seller in advance		Adjustments for items paid by seller in advance	
106. City/town taxes		406. City/town taxes	
107. County taxes		407. County taxes	
108. Assessments		408. Assessments	
109.		409.	
110. Payoff Escrow #51128 to Jones Family Enterp	\$85,438.53	410.	
111. 1st half 2015 taxes ID #5859825	\$8,923.05	411.	
112. Attorney Bill to CSJ	\$10,960.97	412.	
120. Gross Amount Due from Borrower	\$592,574.58	420. Gross Amount Due to Seller	
200. Amounts Paid by or in Behalf of Borrower		500. Reductions in Amount Due to Seller	
201. Deposit or earnest money		501. Excess deposit (see instructions)	
202. Principal amount of new loan(s)	\$650,000.00	502. Settlement charges to seller (line 1400)	
203. Existing loan(s) taken subject to		503. Existing loan(s) taken subject to	
204.		504. Payoff of first mortgage loan	
205.		505. Payoff of second mortgage loan	
206.		506.	
207.		507.	
208.		508.	
209.		509.	
Adjustments for items unpaid by seller		Adjustments for items unpaid by seller	
210. City/town taxes		510. City/town taxes	
211. County taxes		511. County taxes	
212. Assessments		512. Assessments	
213.		513.	
214.		514.	
215.		515.	
216.		516.	
217.		517.	
218.		518.	
219.		519.	
220. Total Paid by/for Borrower	\$650,000.00	520. Total Reduction Amount Due Seller	
300. Cash at Settlement from/to Borrower		600. Cash at Settlement from/to Seller	
301. Gross amount due from borrower (line 120)	\$592,574.58	601. Gross amount due to seller (line 420)	
302. Less amounts paid by/for borrower (line 220)	(\$650,000.00)	602. Less reductions in amount due seller (line 520)	
303. Cash <input type="checkbox"/> From <input checked="" type="checkbox"/> To Borrower	\$57,425.42	603. Cash <input type="checkbox"/> To <input type="checkbox"/> From Seller	

Exhibit # 1

278

700. Total Real Estate Broker Fees		Paid From Borrower's Funds at Settlement	Paid From Seller's Funds at Settlement
701. Division of commission (line 700) as follows:			
702.			
703. Commission paid at settlement			
704.			
800. Items Payable in Connection with Loan			
801. Our origination charge			
802. Your credit or charge (points) for the specific interest rate chosen (from GFE #1)			
803. Your adjusted origination charges (from GFE #2)			
804. Appraisal fee (from GFE A)			
805. Credit report (from GFE #3)			
806. Tax service (from GFE #3)			
807. Flood certification (from GFE #3)			
808.			
900. Items Required by Lender to Be Paid in Advance			
901. Daily interest charges from			
902. Mortgage insurance premium for (from GFE #10)			
903. Homeowner's insurance for (from GFE #3)			
904. (from GFE #11)			
905.			
1000. Reserves Deposited with Lender			
1001. Initial deposit for your escrow account			
1002. Homeowner's insurance (from GFE #9)			
1003. Mortgage insurance			
1004. City property taxes			
1005. County property taxes			
1006. Annual Assessments (maint.)			
1007.			
1008.			
1009. Aggregate Adjustment			
1100. Title Charges			
1101. Title services and lender's title insurance			
1102. Settlement or closing fee to Stewart Title of Missoula County, Inc. (from GFE #4)		\$1,786.00	
1103. Owner's title insurance to Stewart Title of Missoula County, Inc. (from GFE #5)		\$400.00	
1104. Lender's title insurance to Stewart Title of Missoula County, Inc. (from GFE #5)		\$1,386.00	
1105. Lender's title policy limit \$650,000.00			
1106. Owner's title policy limit			
1107. Agent's portion of the total title insurance premium to Stewart Title of Missoula County, Inc. \$1,187.80			
1108. Underwriter's portion of the total title insurance premium to Stewart Title Guaranty Company \$198.20			
1109.			
1110.			
1111. Opening Escrow Fee to Stewart Escrow Services		\$350.00	
1112.			
1113.			
1114.			
1115.			
1200. Government Recording and Transfer Charges			
1201. Government recording charges (from GFE #7)		\$63.00	
1202. Deed Mortgage \$63.00 Releases		\$63.00	
1203. Transfer taxes (from GFE #8)			
1204. City/County tax/stamps			
1205. State tax/stamps			
1206.			
1300. Additional Settlement Charges			
1301. Required services that you can shop for (from GFE #6)			
1302.			
1303.			
1304.			
1305.			
1400. Total Settlement Charges (enter on lines 103, Section J and 502, Section K)		\$2,199.00	

Items marked "POC" were paid outside the closing by: Borrower (POCB), Lender (POCL), Mortgage Broker (POCM), Other (POCO), Real Estate Agent (POCR), or Seller (POCS).

CERTIFICATION:

I have carefully reviewed the HUD-1 Settlement Statement and to the best of my knowledge and belief, it is a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction. I further certify that I have received a copy of HUD-1 Settlement Statement. The Settlement Agent does not warrant or represent the accuracy of information provided by any party, including information concerning POC items and information supplied by the lender in this transaction appearing on this HUD-1 Settlement Statement pertaining to "Comparison of Good Faith Estimate (GFE) and HUD-1 Charges" and "Loan Terms", and the parties hold harmless the Settlement Agent as to any inaccuracies in such matters.

SHERLOCK STORAGE, LLC

Kenneth J. Flynn
Member/Manager

To the best of my knowledge, the HUD-1 Settlement Statement which I have prepared is a true and accurate account of the funds which were received and have been or will be disbursed by the undersigned as part of the settlement of this transaction.

Christine Scott

Date

WARNING: It is a crime to knowingly make false statements to the United States on this or any other similar form. Penalties upon conviction can include a fine and imprisonment. For details see: Title 18, U.S. Code Section 1001 and Section 1010.

B. Type of Loan

1. ☐ FHA 2. ☐ RHS 3. ☐ Conv. Unins.
4. ☐ VA 5. ☐ Conv. Ins. 6. ☐ Other

6. File Number:
8223

7. Loan Number:

8. Mortgage Insurance Case Number:

C. Note:

This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "(POC)" were paid outside the closing; they are shown here for informational purposes and are not included in the totals.

D. Name & Address of Borrower:

Kenneth J. Flynn, 400 W. Broadway - Ste 101-527, Missoula, MT 59802
Sherlock Storage, LLC, 400 West Broadway, Suite 101-527, Missoula, MT 59802

E. Name & Address of Seller:

F. Name & Address of Lender:

Mark S. Mohorchich and Holly M. Mohorchich, PO Box 7247, Missoula, MT 59807

G. Property Location:

2603 Industry Road Missoula, Montana 59808
Lot 1, OWEN MINOR, Missoula County, Montana

5859825

H. Settlement Agent:

Stewart Title of Missoula County, Inc., 320 West Broadway, Suite A, Missoula, MT 59802, (406) 728-1500
320 W. Broadway St, Suite A, Missoula, MT 59802

I. Settlement Date:

10/29/2015

Proration Date: 10/29/2015

Disbursement Date: 10/29/2015

J. Summary of Borrower's Transaction

K. Summary of Seller's Transaction

100. Gross Amount Due from Borrower

400. Gross Amount Due to Seller

101. Contract sales price

401. Contract sales price

102. Personal property

402. Personal property

103. Settlement charges to borrower (line 1400)

\$1,842.00

403.

104. Payoff Escrow No. 50915 to Stewart Escrow S

\$39,131.19

404.

105.

405.

Adjustments for items paid by seller in advance

Adjustments for items paid by seller in advance

106. City/town taxes

406. City/town taxes

107. County taxes

407. County taxes

108. Assessments

408. Assessments

109.

409.

110. Payment to IRS

\$67,000.00

410.

111. Payment to CSJ

\$10,000.00

411.

112.

412.

1. Gross Amount Due from Borrower

\$117,973.19

420. Gross Amount Due to Seller

Amounts Paid by or in Behalf of Borrower

500. Reductions in Amount Due to Seller

Deposit or earnest money

501. Excess deposit (see instructions)

120. Principal amount of new loan(s)

\$149,131.19

502. Settlement charges to seller (line 1400)

203. Existing loan(s) taken subject to

503. Existing loan(s) taken subject to

204.

504. Payoff of first mortgage loan

205.

505. Payoff of second mortgage loan

206.

506.

207.

507.

208.

508.

209.

509.

Adjustments for items unpaid by seller

Adjustments for items unpaid by seller

210. City/town taxes

510. City/town taxes

211. County taxes

511. County taxes

212. Assessments

512. Assessments

213.

513.

214.

514.

215.

515.

216.

516.

217.

517.

218.

518.

219.

519.

220. Total Paid by/for Borrower

\$149,131.19

520. Total Reduction Amount Due Seller

300. Cash at Settlement from/to Borrower

600. Cash at Settlement to/from Seller

301. Gross amount due from borrower (line 120)

\$117,973.19

601. Gross amount due to seller (line 420)

302. Less amounts paid by/for borrower (line 220)

(\$149,131.19)

602. Less reductions in amount due seller (line 520)

303. Cash ☐ From ☒ To Borrower

\$31,158.00

603. Cash ☐ To ☐ From Seller

Exhibit #1

707

Stewart Title of Missoula County, Inc.
 320 West Broadway, Suite A, Missoula, MT 59802, (406) 728-1500
 Kenneth J. Flynn, 400 W. Broadway - Ste 101-527, Missoula, MT 59802
 Sherlock Storage, LLC, 400 West Broadway, Suite 101-527, Missoula, MT 59802

Mark S. Mohorchich and Holly M. Mohorchich, PO Box 7247, Missoula, MT 59807
 2603 Industry Road Missoula, Montana 59808

Lot 1, OWEN MINOR, Missoula County, Montana

CV-23-07-00 - BMM

2-14-23

Exhibit #2

Bank Account
 Closing Date 10/29/2015

5859825
 654 - Trust Account 2
 10/29/2015

Disbursement Date 10/29/2015

Proration Date 10/29/2015

Receipts

Printed Name & Address

Description

Receipts Total:

\$110,000.00

Line #

Date

Reference #

Amount

01 Mark S. Mohorchich and Holly M. Mohorchich
 PO Box 7247
 Missoula, MT 59807
 Principal amount of new loan(s)
 Payoff Escrow No. 50915

202-1

104-1

\$149,131.19

(\$39,131.19)

Total: \$110,000.00

Disbursements

Printed Name & Address

Description

Disbursements Total:

\$110,000.00

Line #

Date

Reference #

Amount

01 Christian, Samson & Jones, PLLC
 Payment to CSJ

111-1

\$10,000.00

Total: \$10,000.00

02 IRS
 Payment to IRS

110-1

\$67,000.00

Total: \$67,000.00

3 Kenneth J. Flynn and Sherlock Storage, LLC
 400 W. Broadway - Ste 101-527
 Missoula, MT 59802
 Cash to borrower

303

\$31,158.00

Total: \$31,158.00

Stewart Title of Missoula County, Inc.
 320 West Broadway, Suite A
 Missoula, MT 59802

Settlement or closing fee

1102-1

\$400.00

Title Insurance \$650,000.00

1110-1

\$1,366.00

Total: \$1,766.00

Stewart Title Trust Account

Lead Mortgage \$56.00 Releases

1202

\$56.00

Exhibit #1

Handwritten signature

NCCS2020.mdb 10/03/22 09:50 AFIDELITY NATIONAL TITLE OF MONTANA
ACCOUNT HISTORY LEDGER
ACCOUNT: 51229

Amended Complaint CV-23-07-6F-BMM

244-23

Buyer : SHERLOCK STORAGE LLC
Seller: HOLLY MOHORCICH

SHERLOCK STORAGE LLC

400 W. BROADWAY STE 101-527
MISSOULA, MT 59802

Original Balance: 650000.00
Remaining Balance: 725755.89
P&I Payment Amount: 5329.34
Interest Rate: 8.00000
Interest Paid To: 08/11/20
Next Payment Due: 08/05/20

YTD Interest Paid: 48637.50
YTD Principal Paid: 0.00
Reserve Balance: 0.00
Late Chg Balance: 0.00
Trust Balance: 76.23
Accrued Interest Balance:

DATE	TRANSACTION	AMOUNT	INT PD TO	PRINCIPAL	INTEREST	END BAL
	BALANCE FORWARD	0.00	10/10/19	0.00	0.00	725755.89
01/14/20	PAYMENT	5287.50	11/12/19	0.00	5287.50	725755.89
	BUYER FEE	12.50	11/12/19	0.00	0.00	725755.89
03/09/20	PAYMENT	5987.50	12/20/19	0.00	5987.50	725755.89
	BUYER FEE	12.50	12/20/19	0.00	0.00	725755.89
04/09/20	PAYMENT	5337.50	01/22/20	0.00	5337.50	725755.89
	BUYER FEE	12.50	01/22/20	0.00	0.00	725755.89
06/15/20	PAYMENT	5337.50	02/25/20	0.00	5337.50	725755.89
	BUYER FEE	12.50	02/25/20	0.00	0.00	725755.89
07/09/20	PAYMENT	5337.50	03/29/20	0.00	5337.50	725755.89
	BUYER FEE	12.50	03/29/20	0.00	0.00	725755.89
08/05/20	PAYMENT	5337.50	05/02/20	0.00	5337.50	725755.89
	BUYER FEE	12.50	05/02/20	0.00	0.00	725755.89
09/03/20	PAYMENT	5337.50	06/04/20	0.00	5337.50	725755.89
	BUYER FEE	12.50	06/04/20	0.00	0.00	725755.89
11/03/20	PAYMENT	5337.50	07/08/20	0.00	5337.50	725755.89
	BUYER FEE	12.50	07/08/20	0.00	0.00	725755.89
12/10/20	PAYMENT	5337.50	08/11/20	0.00	5337.50	725755.89
	BUYER FEE	12.50	08/11/20	0.00	0.00	725755.89

Exhibit #1

*Loan from Cal & Holly no principal reduction
example accused of not making payments Contested*

20, 21, 22

Please use the Year-to-Date Interest Paid amount for your tax records.

28

Amended
Complaint

CV-23-07-66-BMM

United States Bankruptcy Court
U.S. Bankruptcy Court, District of Montana

2/14/23

Notice of Bankruptcy Case Filing

A bankruptcy case concerning the debtor(s) listed below was filed under Chapter 11 of the United States Bankruptcy Code, entered on 10/04/2022 at 2:04 PM and filed on 10/04/2022.

SHERLOCK STORAGE LLC
615 1ST AVE
PO BOX 232
GILDFORD, MT 59525
2027143428
Tax ID / EIN: 83-1252176



The case was assigned case number 9:22-bk-90150-BPH to Judge BENJAMIN P. HURSH.

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

If you would like to view the bankruptcy petition and other documents filed by the debtor, they are available at our *Internet* home page <http://www.mtb.uscourts.gov> or at the Clerk's Office, Room 263 Federal Building, 400 North Main, Butte, MT 59701.

You may be a creditor of the debtor. If so, you will receive an additional notice from the court setting forth important deadlines.

Exhibit 4

Tyler P. Gilman
Clerk, U.S. Bankruptcy Court
of Montana

406 497 1240

202

Exhibit 4

DM&L

Datsopoulos, MacDonald & Lind, P.C.

LAW OFFICES | EST. 1974

Amended Complaint CV-23-07-6F-BMM

Missoula Offices

Hamilton Offices

Central Square Building
11 W. Main Street, Suite 201
Missoula, MT 59802

Hamilton Center
1920 N. First Street, Suite C
Hamilton, MT 59840

Phone: 406.728.0810
Fax: 406.543.0134

Phone: 406.961.9003
Fax: 406.961.9004

www.dmlaw.com

www.dmlaw.com

Milton Datsopoulos
Dennis E. Lind
William K. VanCanagan
Rebecca L. Summerville
David B. Cotner
Darla J. Keck
* Terance P. Perry
* Molly K. Howard
Trent N. Baker
Peter F. Lacny
Nathan G. Wagner
* Del M. Post
Joseph R. Casillas
George H. Corn
Kyle C. Ryan
* Brian M. Lebock
* Jason A. Williams

Ronald B. MacDonald (1946-2002)

* Also admitted in Massachusetts
* Also admitted in North Dakota
* Also admitted in Arizona
* Also admitted in Washington
* Also admitted in Idaho

exhibit # 3

August 5, 2015

Via: mail

IRS Service Center
P.O. Box 9941 stop 5500
Ogden, UT 84409

To whom it may concern,

Re: Ken Flynn – Tax Years 2008 – 2013 – SSN 516-66-3908
Request for Penalty and Interest Abatement

Statement of Facts:

Taxpayer: Ken Flynn
Address: 400 W Broadway, Suite 101-527, Missoula, MT 59803
Social Security #: 516-66-3908
Phone Number: 406-945-3866

Equitable relief request due to a medical condition and reliance on a tax adviser's assistance pursuant to IRM 20.1.1.3.2.1 and IRM 20.1.1.3.2.2.

46,000 Interest penalty -

7/28

EXHIBIT

3

Brief timeline

- The taxpayer relied on an accountant who was asked to retire his license due to his fraudulent activities in regards to taxpayer's matters
- The taxpayer was involved in an accident that resulted in a traumatic brain injury which impaired taxpayer's memory.
- After taxpayer's first accountant retired his license, taxpayer hired second accountant.
- Taxpayer believed that the taxes were previously prepared and filed by the second accountant.
- Taxpayer did not recover from his medical condition until late 2012
- Taxpayer was made aware of his tax obligations in late 2014 once a letter was sent to his office from the Montana state Department of Revenue.
- Taxpayer gave Power of Attorney to accountant to resolve the issue and set up payment plan, however no steps were taken.
- Taxpayer hires third accountant and attorney to resolve the issue and pay his tax obligation.

Ken is in the process of finalizing his taxes so that he can take care of his tax obligation. However, it was only recently that Ken became fully aware of his tax situation due to the failure of his accountant in filing the taxes. Due to the fact that the taxes were not filed, Ken experienced penalties and interest from his tax liabilities. We are respectfully requesting that these penalties and interest be reduced due to Ken's medical condition and the detrimental activity of his previous accountants.

The penalty and interest start from the tax year 2007 forward. However, it was not until 2013 that Ken was made aware of this issue. He relied heavily on his first accountant to handle not only his personal tax matters, but his business matters as well. The accountant continually asked for extensions to Ken's taxes and kept pushing off the filing of the taxes. It is believed that the taxes were extended due to the fact the accountant was performing fraudulent activity in regards to his business concerns.

In 2009, prior to the accident Ken became aware of concerns with the accountant after a property sale returned less than communicated value and documents contained numerous fraudulent statements. Ken approached the Montana accountancy board for help with his issues with the accountant. To the best of Ken's knowledge the accountant was soon thereafter asked to retire his license.

Ken then was involved in a severe auto accident in 2010. This accident created numerous issues with Ken's memory and cognitive functioning. Ken had to heavily rely on others during this time as his medical complications made it problematic to function

(Exhibit #3)

7/2/23

August 5, 2015

Page 3

Exhibit B CU-23-07-CP-BMM

2-14-23

on his own. The doctors indicated that the greatest injury that he sustained was to his head. This resulted in memory difficulties for the years 2010, 2011, 2012, and lasting effects into the following years. This was in addition to the symptoms that Ken was previously diagnosed with of Post-Traumatic Stress Disorder. See Attached Exhibit "A".

Although the problematic relationship with the first accountant ended, Ken was now subject to a mental impairment from the accident. Ken sought tax preparation assistance from his second accountant. The second accountant upon seeing that the taxes were not filed for a substantial time undertook the work to prepare Ken's taxes in fall of 2010. Due to the memory loss, Ken's daughter, Fallon, attended a majority of the meetings with the accountant. After multiple conversations with Ken and Fallon about the tax matter and his injuries, Ken and Fallon believed the accountant was preparing and filing the taxes for the years 2007 to 2013.

In fact, Ken took the expense of getting his former spouse to sign all necessary documents to get his taxes resolved. However, only the taxes for the year 2007 were filed. It is unsure why the other tax years were not filed, but there was never any mention of his taxes not being filed. In fact, Ken and Fallon met with the accountant on at least a quarterly basis to discuss issues with Ken's affairs, but Fallon cannot recall ever discussing the fact that there was a tax liability or that Ken needed to file the remaining taxes.

It was not until the end of 2013 wherein Ken received a letter from the Montana Department of Revenue seeking tax obligations did Ken learn that he even had a tax liability. Ken immediately contacted his accountant about this matter and signed a power of attorney for this matter. However, the accountant failed to take any action to request additional time or relief from Ken's tax liabilities.

Due to the fact that the accountant stopped doing any work for Ken despite accepting the power of attorney, Ken found a third accountant to handle his tax matters. Ken asked that the second accountant transfer all the files to the third accountant's office.

It was at this time that Ken was informed of the large tax obligations which did not seem proper based on his income. The third accountant also informed Ken that the former accountant had not included a Schedule C in his returns. This was despite the fact that Ken had previously included a Schedule C with his returns for his previous tax years. Ken asked the third accountant about the tax obligations and after a review of the returns, the third accountant was able to reduce the tax obligations by approximately \$115,000 for the years 2008 through 2010. See Exhibit "B". The remaining tax returns are being finalized by the accountant presently and are expected to be submitted next week.

Exhibit #3

7098

Ken is asking that due to these unfortunate circumstances that he be given some form of equitable relief from the penalties and interests associated with his tax obligations. It was because of his situation with the first accountant followed by the accident that placed the situation beyond his control.

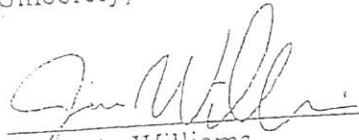
Ken has agreed to settle the tax obligation through the most efficient and effective manner possible. However, because of the situation Ken is unaware of the amount, if any, that is outstanding and due for his penalty and interest during these years. Ken has been placed in a situation where he has been required to expend a substantial amount of funds to correct the actions of others.

To the best of the knowledge of both the taxpayer and the taxpayer's representative:

- The IRS has not previously ruled on the same or a similar issue for the taxpayer, a related taxpayer within the meaning of § 267, or a member of an affiliated group of which the taxpayer is also a member within the meaning of § 1504, or a predecessor;
- The taxpayer, a related taxpayer, a predecessor, or any of their representatives have not previously submitted a request involving the same or a similar issue that resulted in a letter ruling or determination letter;
- The taxpayer, a related taxpayer, or a predecessor have not previously submitted a request involving the same or a similar issue that is currently pending with the IRS; or
- At the same time as this request, the taxpayer or a related taxpayer is not presently submitting another request involving the same or a similar issue.

Please feel free to contact our office should you have any questions. We thank you in advance for your consideration of this matter.

Sincerely,


Jason A. Williams.

(Exhibit # 3)

7698

23
33
Exhibit # 3

Amended
CV-23-07-65 BMM
Tax Due

2-14-23

	Prior Preparer			Langel			Difference
	US	MT	Combined	US	MT	Combined	
2008	\$ 61,412	\$ 14,115	\$ 75,527	\$ 44,344	\$ 11,036	\$ 55,380	\$ (20,147)
2009	74,697	25,085	99,782	33,886	7,366	41,252	(58,530)
2010	45,758	8,706	54,464	13,675	5,034	18,709	(35,755)
2011	14,303	3,417	17,720	-	-	-	(17,720)
2012	3,789	1,512	5,301	-	-	-	(5,301)
2013	14,716	5,580	20,296	-	5	5	(20,291)
Total Tax	\$ 214,675	\$ 58,415	\$ 273,090	\$ 91,905	\$ 23,441	\$ 115,346	\$ (157,744)

Exhibit # 3

7c98

Amended Complaint

Family Health Care
A DEPARTMENT OF KALISPELL REGIONAL MEDICAL CENTER
KALISPELL REGIONAL HEALTHCARE

287 State Street, MT 59901
(406) 752-8120 | www.kalispellregional.org

May 9, 2014

[REDACTED]

CV-23-07-6F BMM

Exhibit #3

2/14-23
Jason

RE: FLYNN, Kenneth
DOB: 04/09/1955

To Whom It May Concern:

Mr. Flynn is a 59-year-old male whom I have followed for some time who was involved in a fairly severe motor vehicle accident on January 4, 2010. In that motor vehicle accident, he suffered a head injury as well as an injury to his neck, shoulder, and back. The greatest injury he suffered was to his head and as a result of this head injury he suffers from closed head syndrome which is accompanied with ongoing memory difficulties. The memory difficulties were most profound in 2010, 2011, and 2012 and he has shown some improvement as of late; however, he continues to suffer from some memory deficits.

He also continues to suffer from ongoing symptoms consistent with post-traumatic stress disorder as a result of the accident.

If you need further information or medical documentation, please feel free to contact me.

Sincerely,

[Signature]

Charles L. Dixon, M.D.

CLD/js

[Handwritten initials]

Exhibit #3

Pay Sixty Seven Thousand Dollars and No Cents

\$67,000.00

2-18-23

To the order of IRS

Void after 90 days

⑈ 18 126 ⑈ ⑈ 09290 1683⑈ 1400990 147⑈

Amended Complaint CV-23-07-GE-BMM

18126

Revised
Stewart Title of Missoula County, Inc.

File: 62239
Buyer: Kenneth J. Flynn; Sherlock Storage, LLC
Seller:
Escrow Officer: Christine Scott
Property Address: 2603 Industry Road, Missoula, MT 59808
Payment for Kenneth J. Flynn

exhibit #1

Withheld for IRS - Mahorech

EXHIBIT
3

DML Datsopoulos, MacDonald & Lind, P.C.
LAW OFFICES I EST. 1974

Amendel Campbell
Missoula Offices

Central Square Building
201 W. Main Street, Suite 201
Missoula, MT 59802

Phone: 406.728.0810
Fax: 406.543.0134

www.dmlaw.com

CV-23-07-CP-BMM

Hamilton Offices
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1920 N. First Street, Suite C
Hamilton, MT 59840

Phone: 406.961.9003
Fax: 406.961.9004

www.dmlaw.com

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Peter F. Lacny
Nathan G. Wagner
* Del M. Post
Joseph R. Castillas
George H. Corn
Kyle C. Ryan
* Brian M. Lebsock
* Jason A. Williams

Ronald B. MacDonald (1946-2002)

* Also admitted in Massachusetts
* Also admitted in North Dakota
* Also admitted in Arizona
* Also admitted in Washington
* Also admitted in Idaho

November 13, 2015

Via: mail

IRS Service Center
P.O. Box 9941 stop 5500
Ogden, UT 84409

To whom it may concern,

Re: Kenneth Jay Flynn – Tax Years 2014 – SSN 516-66-3908
Request for Penalty and Interest Abatement

Statement of Facts:

Taxpayer: Kenneth Jay Flynn
Address: 400 W Broadway, Suite 101-527, Missoula, MT 59803
Social Security #: 516-66-3908
Phone Number: 406-945-3866

Brief timeline

- Taxpayer hired an accountant to prepare and file his taxes for the years 2007 - 2014.
- Taxpayer believed that the taxes were previously prepared and filed by the accountant.

Exhibit # 3

7C98

Amended Complaint CV-23-07-6F-BMM 2-14-23

- Taxpayer was made aware that the taxes from the previous years were not filed until late 2013 upon receiving a letter from the Montana state Department of Revenue.
- Taxpayer gave Power of Attorney to accountant to resolve the issue and set up payment plan, however he failed to do as no steps were taken.
- Taxpayer was told that an extension had been filed for 2014 so that he could prepare the returns appropriately.
- Taxpayer hires different accountant and attorney in the middle of 2015 to resolve the issue and pay his tax obligation.
- The new accountant reviewed the tax returns prepared by the former accountant and identifies substantial omissions in their preparation as identifies approximately \$157,000 in tax obligation difference.
- The new accountant needed additional time to properly prepare the 2014 tax returns due to the substantial effort in correcting the previous years.

Ken has been working on correcting these errors and has been working with the IRS to assure that he provides the correct information to get his tax obligations satisfied. However, due to the recency of learning about the taxes not being filed it has taken a substantial amount of time to get the taxes prepared. Ken has previously provided information for the years 2008 – 2013 and incorporates those statements by reference to them. See attached Exhibit "A". We are respectfully requesting that any penalties and interest be reduced for the tax year 2014 due to the detrimental activity of his previous accountants.

During a previous conversation with the IRS Ken was able to get penalties and interest cleared out for a business that he owed during the relevant time period. The reasoning was that due to the medical complications that Ken went through and the bad advice that he received from his accountant he was should not be held liable for any penalties or interest during that time.

Ken has been working diligently to get his tax matter straightened out. However, due to the substantial issues that were caused while Ken was impaired it has taken a substantial amount of time to correct these issues. Due to these issues Ken is asking that any penalties or interest attached to his 2014, as well as his previous years, be forgiven.

Ken is also ready to set up a payment plan to get his tax obligations satisfied. He has the ability to make a large substantial up-front payment and then pay an appropriate amount until the full tax obligation is set at a sum certain. However, Ken has been told that until 2014 is filed a payment plan would not be set up. As soon as possible, Ken would like to set up a payment plan for his tax obligations. Once the IRS records the

Exhibit # 3

JKJ

Amended Complaint
2014 tax return Ken will be able to make a \$67,000 for the up-front payment of for the payment plan. See Exhibit "B".

CV-23-07-6P-BMM
2-14-23

Due to the fact that the accountant stopped doing any work for Ken despite accepting the power of attorney, Ken has been forced to undertake substantial effort and incurred a large amount of expenses to get his matters corrected. Ken is asking that due to these unfortunate circumstances that he be given some form of equitable relief from the penalties and interests associated with his tax obligations. It was because of his situation with the first accountant followed by the accident that placed the situation beyond his control.

To the best of the knowledge of both the taxpayer and the taxpayer's representative:

- The IRS has not previously ruled on the same or a similar issue for the taxpayer, a related taxpayer within the meaning of § 267, or a member of an affiliated group of which the taxpayer is also a member within the meaning of § 1504, or a predecessor;
- The taxpayer, a related taxpayer, a predecessor, or any of their representatives have not previously submitted a request involving the same or a similar issue that resulted in a letter ruling or determination letter;
- The taxpayer, a related taxpayer, or a predecessor have not previously submitted a request involving the same or a similar issue that is currently pending with the IRS; or
- At the same time as this request, the taxpayer or a related taxpayer is not presently submitting another request involving the same or a similar issue.

Please feel free to contact our office should you have any questions. We thank you in advance for your consideration of this matter.

Sincerely,

Jason A. Williams
Jason A. Williams.

Exhibit #3



**WORDEN
THANE P.C.**
ATTORNEYS AT LAW

Donovan Worden, Sr.
(1892 – 1967)
Donovan Worden, Jr.
(1918 – 2001)
Jeremy G. Thane
(1927 – 2016)

Ronald A. Bender
Martin S. King
Sean M. Morris
Reid J. Perkins
William E. McCarthy
Amy M. Scott Smith
Jesse C. Kodadek
Chris A. Johnson
(MT, WA)

214-23
Dana L. Hupp
Martin Rogers
Brand G. Boyar
Natalie L. Black
Elizabeth W. Erickson
Jennifer Shannon
Dillon Kato
Erika D. Colstad

39

Amended Complaint CV-23-07-6R-BMM

April 28, 2022

**VIA CERTIFIED MAIL RETURN RECEIPT REQUESTED
AND FIRST CLASS MAIL**

Sherlock Storage, LLC
400 West Broadway, Suite 101-527
Missoula, MT 59802

Sherlock Storage, LLC
PO Box 73773
Missoula, MT 59808

Sherlock Storage, LLC
c/o Kenneth J Flynn
400 W Broadway Ste 101 527
Missoula, MT 59802

Re: Fidelity National Title of Montana (formerly Stewart Title) Escrow No. 51229
Our File No.: 18014-001

NOTICE OF DEFAULT

Ladies and Gentlemen:

Please be advised that this law firm represents Holly M. Mohorcich, Trustee of The Mark Mohorcich Irrevocable Trust. The purpose of this letter is to formally notify you that you are in default under the terms of that certain Promissory Note dated November 19, 2015 (and as amended December 5, 2017; March 14, 2019; and February 1, 2021) ("Note"), all executed by you in favor of Holly M. Mohorcich, Trustee of The Mark Mohorcich Irrevocable Trust. Said Note and commercial loan are secured by a Montana Trust Indenture, also executed by you on November 19, 2015, encumbering real property and improvements located at 2603 Industry Rd, Missoula, MT 59808.

PLEASE BE NOTIFIED THAT YOU ARE IN DEFAULT UNDER THE LOAN, NOTE AND DEED OF TRUST for failing to make the payments as required. The loan reached maturity on April 5, 2022, and the full balance is presently due and owing. As of April 5, 2022, the balance due was as follows:

Principal	\$790,260.11
Interest	\$ 18,792.01
Late Charges	\$ 1,162.00
Escrow Fees	\$ <u>52.00</u>

Exhibit 4

[Handwritten signature]

Sherlock Storage, LLC
Page 2
April 28, 2022



Total Due \$810,266.12

YOU ARE FURTHER IN DEFAULT for failing to pay the real property taxes assessed against the real property and improvements located at 2603 Industry Rd, Missoula, MT 59808, which currently total \$48,222.42 as of April 27, 2022.

Interest and late charges continue to accrue on all outstanding sums. Please contact our office at (406) 721 3400 or (800) 337 3567 to determine the loan balance on any particular day.

YOU ARE FURTHER NOTIFIED that if the loan is not fully paid by no later than May 16, 2022, by tendering to Fidelity National Title in verified funds, all sums due under the Loan and Note including accrued interest and late charges, Holly M. Mohorcich, Trustee of The Mark Mohorcich Irrevocable Trust will exercise any and all of its remedies allowed under the Note and Montana Trust Indenture including foreclosure of the trust indenture that encumbers the real property located at 2603 Industry Rd, Missoula, MT 59808.

Thank you for your prompt attention to this matter. Please contact me with questions.

Sincerely,

Martin S. King

cc: Holly Mohorcich
Fidelity National Title

Exhibit 4

292

Amended Complaint

2-14-23

CV-23-07-CR-BMM

(MT Secretary of State)
Not Registered To Do Business in MT.
Advanced ^

No results were found for
"The Mark Mohorcich
Irrevocable Trust "

Try your search again with
different filters or a different
search term.



Exh. b. t # 4

7/2/23

CU-23-07-6K-

BMM 2-11-23

Maharich 2m Example

YTD Interest Paid:	11054.00
YTD Principal Paid:	0.00
Reserve Balance:	0.00
Late Chg Balance:	0.00
Trust Balance:	0.00
Accrued Interest Balance:	85.58

INT PD TO	PRINCIPAL	INTEREST	END BAL
-----	-----	-----	-----
10/15/21	0.00	0.00	790260.11
11/16/21	0.00	5527.00	790260.11
11/16/21	0.00	0.00	790260.11
11/16/21	0.00	0.00	790260.11
11/16/21	0.00	0.00	790260.11
12/18/21	0.00	5527.00	790260.11
12/18/21	0.00	0.00	790260.11
12/18/21	0.00	0.00	790260.11
12/18/21	0.00	0.00	790260.11

Exhibit 5

K2

43 SHERLOCK STORAGE LLC
400 W. BROADWAY STE 101-527
MISSOULA, MT 59802

2-14-23

Original Balance:	650000.00
Remaining Balance:	790260.11
P&I Payment Amount:	5810.00
Interest Rate:	8.00000
Interest Paid To:	12/18/21
Next Payment Due:	01/05/22

DATE	TRANSACTION	AMOUNT	INT PD TO
	BALANCE FORWARD	0.00	10/15/21
21/22	PAYMENT	5527.00	11/16/21
	BUYER FEE	12.50	11/16/21
	CURRENT LATE CHG	290.50	11/16/21
	LATE CHG PAYMENT	290.50	11/16/21
24/22	PAYMENT	5527.00	12/18/21
	BUYER FEE	12.50	12/18/21
	CURRENT LATE CHG	290.50	12/18/21
	LATE CHG PAYMENT	290.50	12/18/21

Sub 5

[Signature]

WCCS2020.mdb 10/03/22 09:50 AFIDELITY NATIONAL TITLE OF MONTANA
ACCOUNT HISTORY LEDGER
ACCOUNT: 51229

2-14-23

Buyer : SHERLOCK STORAGE LLC
Seller: HOLLY MOHORCICH

SHERLOCK STORAGE LLC

400 W. BROADWAY STE 101-527
MISSOULA, MT 59802

Original Balance: 650000.00
Remaining Balance: 725755.89
P&I Payment Amount: 5329.34
Interest Rate: 8.00000
Interest Paid To: 08/11/20
Next Payment Due: 08/05/20

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YTD Principal Paid: 0.00
Reserve Balance: 0.00
Late Chg Balance: 0.00
Trust Balance: 76.23
Accrued Interest Balance:

DATE	TRANSACTION	AMOUNT	INT PD TO	PRINCIPAL	INTEREST	END BAL
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04/09/20	PAYMENT	5337.50	01/22/20	0.00	5337.50	725755.89
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09/03/20	PAYMENT	5337.50	06/04/20	0.00	5337.50	725755.89
	BUYER FEE	12.50	06/04/20	0.00	0.00	725755.89
11/03/20	PAYMENT	5337.50	07/08/20	0.00	5337.50	725755.89
	BUYER FEE	12.50	07/08/20	0.00	0.00	725755.89
12/10/20	PAYMENT	5337.50	08/11/20	0.00	5337.50	725755.89
	BUYER FEE	12.50	08/11/20	0.00	0.00	725755.89

Loan from Cal & Holly no principal reduction
example accused of not making payments Contested

20.21, 22

use the Year-to-Date Interest Paid amount for tax records.

Amended Complaint

Breach of Contract

- ① rescission of Sharelock by Maharajah
② \$160,000 Embroided for Sale & Exchange

CV-23-0007-BMM

[use attachment if necessary].

[] I am also filing at this time a ~~REQUEST FOR CONTROVERSED HEARING~~ and a proposed ~~ORDER~~ setting hearing. (Necessary unless the opposition has filed one previously).

Dated this 14th day of February, 2023.
(date) (month) (year)

K. J. H.
Your Signature

Certificate of Service

I hereby certify that a true and correct copy of the foregoing ~~Deputy Registrar's~~ Motion was served upon the opposing party (ies) on the 14 day of February, 2023 by the method and at the address as indicated below:

United States District Court of Montana Great Falls Division
Name

125 Central Ave

Address

Great Falls MT 59404
City/State/Zip Code

[] U.S. Mail, first class postage prepaid

☒ Hand Delivery

DATED this 14th day of Feb, 2023.

K. J. H.
Your Signature

2-18-23

Claim 2

Pro Se 9 (Rev. 12/16) Complaint to Require Performance of a Contract to Convey Real Property

67000

UNITED STATES DISTRICT COURT

for the

District of MontanaGrant Falls DivisionCase No. CV-23-0007-GR-BMM
(to be filled in by the Clerk's Office)Amended ComplaintJury Trial requested ☒Kenneth J Flynn

Plaintiff(s)

(Write the full name of each plaintiff who is filing this complaint. If the names of all the plaintiffs cannot fit in the space above, please write "see attached" in the space and attach an additional page with the full list of names.)

Jerry Waltari -v-Calvin T Christian John Wurz
Darrell Peterson David A Hofer
Steve Brown
Mark PyrakK. Dale Schwankoe Defendant(s)

(Write the full name of each defendant who is being sued. If the names of all the defendants cannot fit in the space above, please write "see attached" in the space and attach an additional page with the full list of names.)

COMPLAINT TO REQUIRE PERFORMANCE
OF A CONTRACT TO CONVEY REAL PROPERTY
(28 U.S.C. § 1332; Diversity of Citizenship)

I. The Parties to This Complaint

A. The Plaintiff(s)

Provide the information below for each plaintiff named in the complaint. Attach additional pages if needed.

Name

Street Address

City and County

State and Zip Code

Telephone Number

E-mail Address

Kenneth JAY FlynnPO Box 232 / 618 1st AVEGoldfield + Hill CountyMontana 59525202-714-3428Sherlock Stange 406 @ Gmail, Com

B. The Defendant(s)

Amended Complaint CV-23-07-GR-BMM 2-14-23

Pro Se 9 (Rev. 12/16) Complaint to Require Performance of a Contract to Convey Real Property

Defendant No. 1

Name

Job or Title (if known)

Street Address

City and County

State and Zip Code

Telephone Number

E-mail Address (if known)

Calvin T Christman / Christman Savings & Basket PLLC
plaintiff's previous Real Estate Att. Exchange agent for (Stewart
Title Inc) Fidelity National Title Co (RBO-6)
310 West Spruce St
Missoula, Missoula County
Montana 59802
406-721-7772
C+C @ CSS Law, Com

Defendant No. 2

Name

Job or Title (if known)

Street Address

City and County

State and Zip Code

Telephone Number

E-mail Address (if known)

Jerry Waltari
previous Accountant for Flynn Family
3361 Bullhook Rd SE
Haute, Hill County
Montana 59501
406-265-9827

Defendant No. 3

Name

Job or Title (if known)

Street Address

City and County

State and Zip Code

Telephone Number

E-mail Address (if known)

Durrell Peterson
Attorney Peterson Peterson Burns Shores PC
5 West main St #2
Cut Bank Glacier County
Montana 59501
406-873-2231

Defendant No. 4

Name

Job or Title (if known)

Street Address

City and County

State and Zip Code

Telephone Number

E-mail Address (if known)

Steve R Brown Jr
Attorney Bosch Kuhr Dagdale Martin, Kaze
335 4th AVE (Flynn Family Estate Attorney)
Haute, Hill County
Montana 59501
406-265-6706

2072

) Amended Complaint CV-23-07-6F-BMM

2-14-23

Pro Se 9 (Rev. 12/16) Complaint to Require Performance of a Contract to Convey Real Property

Defendant No. 1

Name
Job or Title (if known)
Street Address
City and County
State and Zip Code
Telephone Number
E-mail Address (if known)

Mark Pyrak
Real Estate Broker Ft Benton Realty
1426 Front Street
Ft Benton, Chouteau County
Montana 59442
406-622-3803 - 406-788-9280

Defendant No. 2

Name
Job or Title (if known)
Street Address
City and County
State and Zip Code
Telephone Number
E-mail Address (if known)

K Dale Schwanker
Attorney
3235 5th AVE South
Conant Falls, Cascade
Montana 59442
406-622-3803 - 406-788-9280

Defendant No. 3

Name
Job or Title (if known)
Street Address
City and County
State and Zip Code
Telephone Number
E-mail Address (if known)

John Wurz
Minister Sage Creek
470 Laird Road / po Box 519
Chester, Liberty County
Montana 59522
406-292-3510

Defendant No. 4

Name
Job or Title (if known)
Street Address
City and County
State and Zip Code
Telephone Number
E-mail Address (if known)

David A. Hofer
Manager Sage Creek Colony
470 Laird Road / po Box 519
Chester, Liberty County
Montana 59522
406-292-3510

4

Pro Se 9 (Rev. 12/16) Complaint to Require Performance of a Contract to Convey Real Property

II. Basis for Jurisdiction All parties are residents of Montana who conspired to commit Real Estate fraud through Breach of Contract 41 USC 6503 + ~~18 USC 1341~~ 18 USC 1341 Frauds and Swindles, and ~~18 USC 1343~~ 18 USC 1343 Federal counterfeiting, which is a citizen of one State over a citizen of another State or nation and the amount at stake is more than \$75,000. In that kind of case, called a diversity of citizenship case, no defendant may be a citizen of the same State as any plaintiff. Explain how these jurisdictional requirements have been met

Document 4 Encl 8 USC 1324c, also the 25th Amendment, property Rights

A. The Plaintiff(s)

1. If the plaintiff is an individual

The plaintiff, (name) Kenneth J Flynn, is a citizen of the State of (name) Montana.

2. If the plaintiff is a corporation

The plaintiff, (name) _____, is incorporated under the laws of the State of (name) _____, and has its principal place of business in the State of (name) _____.

(If more than one plaintiff is named in the complaint, attach an additional page providing the same information for each additional plaintiff.)

B. The Defendant(s)

1. If the defendant is an individual

The defendant, (name) See pages 2 + 3, is a citizen of the State of (name) _____. Or is a citizen of (foreign nation) _____.

2. If the defendant is a corporation

The defendant, (name) _____, is incorporated under the laws of the State of (name) _____, and has its principal place of business in the State of (name) _____. Or is incorporated under the laws of (foreign nation) _____, and has its principal place of business in (name) _____.

(If more than one defendant is named in the complaint, attach an additional page providing the same information for each additional defendant.)

⑤ Amended Complaint CV-23-07-6F-BMM 2-14-23

All Defendants took advantage of a disabled plaintiff Flynn who was forced to trust his paid professionals after a TBI Head injury that affected his memory and Cognitive reasoning. (See Exhibit 1)

The accident was on Jan 4 2010, the Sale was Scheduled for 5/24/10 on the official Closing Statement prepared and Signed by Darrell Peterson Closing agent. (offered)

The defendants chose to alter Forge the Closing Statement on 5/20/10 to reflect zero Cash to Seller, additional commissions, (over payments) + Exchange Monies were increased to absorb the \$160,000 Cash Embezzled from Seller (plaintiff Flynn) as the defendants together conspired against the ~~seller~~ (plaintiff) as follows, ① all ~~had~~ had a fiduciary responsibility in addition to the Breach of Contract 41 USC § 4503, fraud and Swindles 18 USC 1341, document fraud 18 USC § 1324c, (Real Estate fraud) 18 USC Code § 921 - ART 127, Larceny and wrongful appropriation The Fifth amendment was violated (Life, Liberty and property) See the illustration ~~the money was~~

A) Steve Brown \$18,000	} \$150,440 12,375 \$162,815	(\$160,000) missing on forged Closing Statement 5/20/10
Calvin Christian 70,000		
Mark Pysuk 42,440		
AH Fees - Pds Schwanko \$12,375 (Alleged)		

All increased monies on forged Closing Statement dated 5/20/10

* Steve Brown tried to encourage plaintiff to leave his mother and the farm house she welcomes plaintiff each day. See Crosspass Notice 1

⑥

CV-23-07-6F-BMM

2-14-23

B) plaintiff Flynn and his mother were both clients of Jerry Waltari CPA Hamster Consulting. Steve Brown Flynn Family Estate Attorneys firm (Ogden) wrote the Loan Documents in 1998 he was aware the payoff of \$803,292 Had zero principal reductions, (359,000) (over charge) Schedules & Modifications ^(407,930 # 2 Jan 2002) prove the payoffs in 2010 were (approx) \$443,888 See Exhibit #3 \$181,181 + \$262,707 = 443,888 (1998-2010) (12 payments)
 $\$803,292 - \$443,888 = \$359,404$ Owed to plaintiff

Brown, Waltari Allowed By Date Schwankes Att for plaintiff. \$359,404

C) plaintiffs Real Estate Broker ~~was employed~~ Mark Pyrak (Ft Benton Realty) ^(Employed) by plaintiff to sell his farm, plaintiff & pyrak were Both Real Estate Brokers at that Time. Commissions were Split 50/50 5% Commo after plaintiff was injured pyrak re-wrote the 2009 Option to purchase in April of 2010, Lowered the price from \$2,897,000 \$1005 per acre, reduced to 2,248,000 780 per acre, all previous sales to the same purchasers John Wier 2 & David HOFER were well over that price (~~\$1900~~ approx) the optional land was Superior Quality ~~land~~ \$649,600 Discount to Sage Creek Colony. The Commission was raised from 72,440 to \$134,880! 1/2 of 5% of 2,897,000 = 72,440! on original Closing Statement. The Colony named Mark Pyrak ~~the~~ months prior Oct of 2022 in meeting!

2022

⑦ Amended Complaint CV - 23 - 07 - GF - BMM 2-14-23

D) Fees must be returned due to fraud

Mark Pyralc \$134,880

Cal Christian \$3,000

Dale Schwanklee 12,375

Darrell Peterson 350

\$1,50,605

E) The IRS Income tax was to be paid out of the Cash due to Seller of \$160,000. Current Bill is included plaintiff requests to ^(Defendants) pay the principal amount of \$200,000.

Total Claim Requested is \$1,509,609

plaintiff and his family have been financially harmed by all the defendants and respectfully ask the Court to rule in plaintiff's favor.
pay the plaintiff the \$1,509,609

Respectfully Submitted.

X. J. Jlym

(8) Amended Complaint CV-23-07-6K BMM

2-14-23

Pro Se 9 (Rev. 12/16) Complaint to Require Performance of a Contract to Convey Real Property

C. The Amount in Controversy

The amount in controversy—the amount the plaintiff claims the defendant owes or the amount at stake—is

~~more than \$75,000, not counting interest and costs of court, because plaintiff:~~
\$ ~~1,493,205~~ \$1,509,609

III. Statement of Claim

- A. Describe the real property owned by the defendant(s) that is the subject of this complaint. Include the address or location of the property.

Document Fraud, Frauds and Swindles
Estate Fraud & Break of Contracts & Embellishment Scheme
See ~~Exhibit~~ pages ^{5, 6 & 7} (continued)

- B. Describe the terms of the contract you entered into with the defendant(s) to purchase the real property at issue. Attach the contract as an exhibit.

- When did you enter into the contract with the defendant(s)?
Family Contracts 1998 / (Sale agreement, Sept 11 2009) The Contested Contract was an option to Buy - Sept 09 Redford 4-13-2010
- What is the ~~purchase~~ price you agreed to ~~pay~~?
Selling any 13 2009 accept from purchasers (Sage Creek Colony)
\$2,897,600 Reduced to \$2,248,000 Secretly by Pyrak & the Colonies & Horney Darrell Peterson
- Describe your obligations under the contract.
(Agreed to Sell) The original Contract was for Approx \$1000 per acre to be paid by the purchaser the Sage Creek Colony \$2,897,600 2880 Acres \$780 per acre
To be paid - Also the \$160,000 cash due to Seller Station at Closing By S. Brown C. Christian & M. Pyrak was for Income Taxes to be paid by plaintiff.
- Describe the defendant(s)' obligations under the contract, including the obligation to convey the real property.
To pay plaintiff the full Original Selling price of 2,897,600 (Colony)
To pay plaintiff the \$160,000 as indicated on the official Closing Statement
To credit plaintiff with all principal reductions in Both 2009 & 2010 \$368,000
To pay Net to discount & rewrite the ~~contract~~ (359,404)
for 649,000 Less than agreed. purchase Agreement
To charge 72440 Commission Net \$134,880

Amended Complaint CV-23-07-CR-13^{mir} 2-14-23

Pro Se 9 (Rev. 12/16) Complaint to Require Performance of a Contract to Convey Real Property

- C. Describe when and how you complied with, or attempted to comply with, all of your obligations under the contract, ~~including payment of the purchase price~~. If you have not complied with all of your obligations under the contract, explain how you are ready and able to comply with those obligations.

Plaintiff was taken advantage of, his disability caused by a ~~Car~~ Car Ruck on 1-4-10 affected Memory & Cognitive Functions.

See Exhibit #1, plaintiff trusted his professionals who

Stole ^{and} Embezzled \$1,142,600 w/o fees or IRS Tax Debt of 200k
(Plaintiff was a Cooperating Willing Disabled Seller)

- D. Describe when and how you requested that the defendant(s) ~~convey the real property at issue~~ ^{pay for} ~~and~~ ^{pay for} Attach copies of any correspondence with the defendant(s).

Plaintiff upheld his obligation to sell & purchase Shenandoah Storage along with two Condominiums in Missouri. The embezzlement of \$160,000 Breach of Contract caused an IRS Debt of \$130,000 to go unpaid now at \$244,000. All this information was gained from review of Calum Christians and Darrell Peterson files Spring of 2021 (April) Christian Quit plaintiff's Representation winter of 2020 when plaintiff received his files, then reviewed Peterson's as well.

IV. Relief

What is your requested form of relief? (check all that apply)

☐

Specific performance of the contract. (Explain why specific performance is the only adequate remedy and why damages would not suffice.)

☒

Damages sustained as a result of the defendant(s)' refusal to comply with the contract, (Describe the damages you are requesting.)

- ① IRS Debt of \$244,000 - The 160,000 was to pay the Income Tax IRS = 130,000 5/20/10
- ② Defendant Mark Pyrik took \$134,880 Not the agreed Commission of \$72,440 He must Return the Entire Commission of \$134,880
- ③ The entire \$160,000 taken by Christian, Pyrik and Brown allowed by plaintiff's Attorney Dale Schwinko & Escrow agent Darrell Peterson Total of \$540,880 plus Interest at 10% 13yrs = approx \$1146,510

Schwinko's fees of

\$73,255.40 Total Damages 18% Int 13yrs (approx) \$1,144,510

CV-23-07-6F-BMM

2-14-23

Pro Se 9 (Rev. 12/16) Complaint to Require Performance of a Contract to Convey Real Property

☐

If specific performance cannot be granted, damages in the amount of \$

(Describe the damages you are requesting.)

~~\$1493,205~~

1509609

See Illustration on page 5

☒

Other relief.

~~1. I am requesting that the Court order the Defendant to pay the Plaintiff the sum of \$1,509,609.00 as damages for the Defendant's breach of the contract to convey the property to the Plaintiff.~~
~~2. I am requesting that the Court order the Defendant to pay the Plaintiff the sum of \$1,509,609.00 as damages for the Defendant's breach of the contract to convey the property to the Plaintiff.~~
~~3. I am requesting that the Court order the Defendant to pay the Plaintiff the sum of \$1,509,609.00 as damages for the Defendant's breach of the contract to convey the property to the Plaintiff.~~

V. Certification and Closing

Under Federal Rule of Civil Procedure 11, by signing below, I certify to the best of my knowledge, information, and belief that this complaint: (1) is not being presented for an improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation; (2) is supported by existing law or by a nonfrivolous argument for extending, modifying, or reversing existing law; (3) the factual contentions have evidentiary support or, if specifically so identified, will likely have evidentiary support after a reasonable opportunity for further investigation or discovery; and (4) the complaint otherwise complies with the requirements of Rule 11.

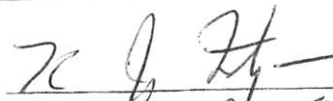
A. For Parties Without an Attorney

I agree to provide the Clerk's Office with any changes to my address where case-related papers may be served. I understand that my failure to keep a current address on file with the Clerk's Office may result in the dismissal of my case.

Date of signing: 2-14-23

Signature of Plaintiff

Printed Name of Plaintiff


 Kenneth J. Flynn

B. For Attorneys

Date of signing: _____



Pro Se 9 (Rev. 12/16) Complaint to Require Performance of a Contract to Convey Real Property

The amount in controversy—the amount the plaintiff claims the defendant owes or the amount at stake—is

III. Statement of Claim

B. Describe the terms of the contract you entered into with the defendant(s) to purchase the real property at issue. Attach the contract as an exhibit.

- See Signed Closing Statement
Dated 5/24/10

2. What is the purchase price you agreed to ~~pay~~?

3. Describe your obligations under the contract. Include any terms regarding required deposits.

~~Official Document and Carried~~
The defendants agreed to replace the legal statement with the "Emergency"

4. Describe the defendant(s)' obligations under the contract, including the obligation to ~~convey~~^{purchase} the real property at issue.

See original Closing Statement and See pages 5, 6 & 7

Amended Complaint CV-23-07-66-BMM

2-6-23

Pro Se 9 (Rev. 12/16) Complaint to Require Performance of a Contract to Convey Real Property



If specific performance cannot be granted, damages in the amount of \$

1,493,205

(Describe the damages you are requesting.)

See Illustration on page 5
and Explanation of Damages

Other relief.

Family Accountant Jerry Waltari must be accountable with Family Attorney Steve Brown for intentionally altering the Amortization Schedule in Both Joins to reflect zero principal of approx \$333,000.
Brown & Waltari should be obligated to Re-pay plaintiff \$1,200,000 ÷ 2 = 600,000 Each (\$333,000 10% 13 yrs) ÷ 2

V. Certification and Closing

Under Federal Rule of Civil Procedure 11, by signing below, I certify to the best of my knowledge, information, and belief that this complaint: (1) is not being presented for an improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation; (2) is supported by existing law or by a nonfrivolous argument for extending, modifying, or reversing existing law; (3) the factual contentions have evidentiary support or, if specifically so identified, will likely have evidentiary support after a reasonable opportunity for further investigation or discovery; and (4) the complaint otherwise complies with the requirements of Rule 11.

A. For Parties Without an Attorney

I agree to provide the Clerk's Office with any changes to my address where case-related papers may be served. I understand that my failure to keep a current address on file with the Clerk's Office may result in the dismissal of my case.

Date of signing: 2-6-23

Signature of Plaintiff

Printed Name of Plaintiff

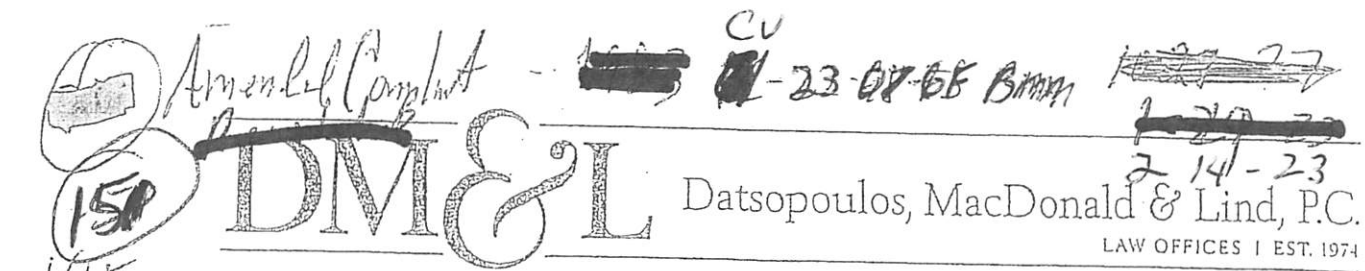
Kenneth J Flynn
Kenneth J Flynn

B. For Attorneys

Date of signing: _____

xjt

(14) Breach of Contract See page 29 2-6-23
 Cals statement showed 1,158,457 1031 proceeds to Mt Exchange
 the check sent was 1,128,457. Included falsified Document allowed Christon to
 take \$30,000 out of the \$160,000
 This claim for breach of Contract is ~~to the~~ ^{concerning}
 to the \$160,000 ^(Damages as a result) Alleged taken from plaintiff
 Flynn. The closing statement Signed by Darrell Peterson,
 prepared by Montana exchange is the official
 Document that was replaced by a Substitute
 agreement that Shows Zero Cash to Seller.
 unpaid taxes resulted added to the \$160,000 taken plus
 Fees & Commissions to be returned to plaintiff.
~~1.111.111~~ There is proof of the ~~original~~
 the \$160,000 ~~withheld~~ ^(\$18,000) Comparing the Closing Statements.
 Brown increased the payoff to the Earnout Contract
 payoff to Andrew Flynn \$585,258.37 increased to \$803,292.61
 Mark Pyrote's Commission increased from the agreed \$72,440
 to \$134,880 ^(over payment) Cat Christon's personal Version of \$130,000
 due to Seller allowed him to take \$30,000 proceeds. The
 Montana Exchange ^(funds) were increased by \$30,000 ~~to~~ a check
 in the amount of \$40,000 is alleged to have been paid to
 Christon by Darrell Peterson. Escrow total ^(70,000) Extra to
 18,000 Browns request, paid out of the \$160,000, 70,000 Christon, 62,440 Pyrote -
 a Balance of 9560 was taken as well to total the \$160,000 Bonus
 of Contract of the \$160,000 Embellished for plaintiff



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Fax: 406.543.0134

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Milton Datsopoulos
Dennis E. Lind
William K. VanCanagan
Rebecca L. Summerville
David B. Cotner
Darla J. Keck
* Terance P. Perry
* Molly K. Howard
Trent N. Baker
Peter F. Lacny
Nathan G. Wagner
* Del M. Post
Joseph R. Casillas
George H. Corn
Kyle C. Ryan
* Brian M. Lebsock
* Jason A. Williams

Ronald B. MacDonald [1946-2003]

* Also admitted in Massachusetts
* Also admitted in North Dakota
* Also admitted in Arizona
* Also admitted in Washington
* Also admitted in Idaho

August 5, 2015

Via: mail

IRS Service Center
P.O. Box 9941 stop 5500
Ogden, UT 84409

To whom it may concern,

Re: Ken Flynn – Tax Years 2008 – 2013 – SSN 516-66-3908
Request for Penalty and Interest Abatement

Statement of Facts:

Taxpayer: Ken Flynn
Address: 400 W Broadway, Suite 101-527, Missoula, MT 59803
Social Security #: 516-66-3908
Phone Number: 406-945-3866

Equitable relief request due to a medical condition and reliance on a tax adviser's assistance pursuant to IRM 20.1.1.3.2.1 and IRM 20.1.1.3.2.2.

46 000 Interest penalty -

EXHIBIT

~~Amended Complaint~~
Datsopoulos, MacDonald & Lind, P.C.

Ken Flynn

August 5, 2015

Page 2

~~CV-23-07-68-BMM~~

Exhibit #1

~~1-27-23~~
~~1-28-23~~
2-14-23

Brief timeline

- The taxpayer relied on an accountant who was asked to retire his license due to his fraudulent activities in regards to taxpayer's matters
- The taxpayer was involved in an accident that resulted in a traumatic brain injury which impaired taxpayer's memory.
- After taxpayer's first accountant retired his license, taxpayer hired second accountant.
- Taxpayer believed that the taxes were previously prepared and filed by the second accountant.
- Taxpayer did not recover from his medical condition until late 2012
- Taxpayer was made aware of his tax obligations in late 2014 once a letter was sent to his office from the Montana state Department of Revenue.
- Taxpayer gave Power of Attorney to accountant to resolve the issue and set up payment plan, however no steps were taken.
- Taxpayer hires third accountant and attorney to resolve the issue and pay his tax obligation.

Ken is in the process of finalizing his taxes so that he can take care of his tax obligation. However, it was only recently that Ken became fully aware of his tax situation due to the failure of his accountant in filing the taxes. Due to the fact that the taxes were not filed, Ken experienced penalties and interest from his tax liabilities. We are respectfully requesting that these penalties and interest be reduced due to Ken's medical condition and the detrimental activity of his previous accountants.

The penalty and interest start from the tax year 2007 forward. However, it was not until 2013 that Ken was made aware of this issue. He relied heavily on his first accountant to handle not only his personal tax matters, but his business matters as well. The accountant continually asked for extensions to Ken's taxes and kept pushing off the filing of the taxes. It is believed that the taxes were extended due to the fact the accountant was performing fraudulent activity in regards to his business concerns.

In 2009, prior to the accident Ken became aware of concerns with the accountant after a property sale returned less than communicated value and documents contained numerous fraudulent statements. Ken approached the Montana accountancy board for help with his issues with the accountant. To the best of Ken's knowledge the accountant was soon thereafter asked to retire his license.

Ken then was involved in a severe auto accident in 2010. This accident created numerous issues with Ken's memory and cognitive functioning. Ken had to heavily rely on others during this time as his medical complications made it problematic to function

Amended Complaint

Datsopoulos, MacDonald & Lind, P.C.

Ken Flynn

August 5, 2015

Page 3

CV-23-07-08 BMM

1-24-23

2-14-23

on his own. The doctors indicated that the greatest injury that he sustained was to his head. This resulted in memory difficulties for the years 2010, 2011, 2012, and lasting effects into the following years. This was in addition to the symptoms that Ken was previously diagnosed with of Post-Traumatic Stress Disorder. See Attached Exhibit "A".

Although the problematic relationship with the first accountant ended, Ken was now subject to a mental impairment from the accident. Ken sought tax preparation assistance from his second accountant. The second accountant upon seeing that the taxes were not filed for a substantial time undertook the work to prepare Ken's taxes in fall of 2010. Due to the memory loss, Ken's daughter, Fallon, attended a majority of the meetings with the accountant. After multiple conversations with Ken and Fallon about the tax matter and his injuries, Ken and Fallon believed the accountant was preparing and filing the taxes for the years 2007 to 2013.

In fact, Ken took the expense of getting his former spouse to sign all necessary documents to get his taxes resolved. However, only the taxes for the year 2007 were filed. It is unsure why the other tax years were not filed, but there was never any mention of his taxes not being filed. In fact, Ken and Fallon met with the accountant on at least a quarterly basis to discuss issues with Ken's affairs, but Fallon cannot recall ever discussing the fact that there was a tax liability or that Ken needed to file the remaining taxes.

It was not until the end of 2013 wherein Ken received a letter from the Montana Department of Revenue seeking tax obligations did Ken learn that he even had a tax liability. Ken immediately contacted his account about this matter and signed a power of attorney for this matter. However, the accountant failed to take any action to request additional time or relief from Ken's tax liabilities.

Due to the fact that the accountant stopped doing any work for Ken despite accepting the power of attorney, Ken found a third accountant to handle his tax matters. Ken asked that the second accountant transfer all the files to the third accountant's office.

It was at this time that Ken was informed of the large tax obligations which did not seem proper based on his income. The third accountant also informed Ken that the former accountant had not included a Schedule C in his returns. This was despite the fact that Ken had previously included a Schedule C with his returns for his previous tax years. Ken asked the third accountant about the tax obligations and after a review of the returns, the third accountant was able to reduce the tax obligations by approximately \$115,000 for the years 2008 through 2010. See Exhibit "B". The remaining tax returns are being finalized by the accountant presently and are expected to be submitted next week.

Amended Complaint
Datsopoulos, MacDonald & Lind, P.C.
Ken Flynn
August 5, 2015
Page 4

EX-23-07-BF BMM

2-14-23

Exhibit #1

Ken is asking that due to these unfortunate circumstances that he be given some form of equitable relief from the penalties and interests associated with his tax obligations. It was because of his situation with the first accountant followed by the accident that placed the situation beyond his control.

Ken has agreed to settle the tax obligation through the most efficient and effective manner possible. However, because of the situation Ken is unaware of the amount, if any, that is outstanding and due for his penalty and interest during these years. Ken has been placed in a situation where he has been required to expend a substantial amount of funds to correct the actions of others.

To the best of the knowledge of both the taxpayer and the taxpayer's representative:

- The IRS has not previously ruled on the same or a similar issue for the taxpayer, a related taxpayer within the meaning of § 267, or a member of an affiliated group of which the taxpayer is also a member within the meaning of § 1504, or a predecessor;
- The taxpayer, a related taxpayer, a predecessor, or any of their representatives have not previously submitted a request involving the same or a similar issue that resulted in a letter ruling or determination letter;
- The taxpayer, a related taxpayer, or a predecessor have not previously submitted a request involving the same or a similar issue that is currently pending with the IRS; or
- At the same time as this request, the taxpayer or a related taxpayer is not presently submitting another request involving the same or a similar issue.

Please feel free to contact our office should you have any questions. We thank you in advance for your consideration of this matter.

Sincerely,

Jason A. Williams
Jason A. Williams.

Exhibit #1

an

2-14-23

~~10-2-23~~
~~1-2-24~~

Amended Complaint

Flynn - Tax Benefit Analysis

QV-23-07-65 BMM
Tax Due

	Prior Preparer			Langel			Difference
	US	MT	Combined	US	MT	Combined	
2008	\$ 61,412	\$ 14,115	\$ 75,527	\$ 44,344	\$ 11,036	\$ 55,380	\$ (20,147)
2009	74,697	25,085	99,782	33,886	7,366	41,252	(58,530)
2010	45,758	8,706	54,464	13,675	5,034	18,709	(35,755)
2011	14,303	3,417	17,720	-	-	-	(17,720)
2012	3,789	1,512	5,301	-	-	-	(5,301)
2013	14,716	5,580	20,296	-	5	5	(20,291)
Total Tax	\$ 214,675	\$ 58,415	\$ 273,090	\$ 91,905	\$ 23,441	\$ 115,346	\$ (157,744)

exhibit #1

11.4 H1

Amendel G. L. [Signature]
Family Health Care
A DEPARTMENT OF KALISPELL REGIONAL MEDICAL CENTER
KALISPELL REGIONAL HEALTHCARE

~~10-27-22~~
~~1-24-23~~
1287 Burns Way | Kalispell, MT 59901
(406) 752-8120 | www.kalispellregional.org

May 9, 2014

CV-22-08-68 BMM

2-14-23

Jason

exhibit #1

RE: FLYNN, Kenneth
DOB: 04/09/1955

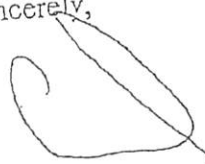
To Whom It May Concern:

Mr. Flynn is a 59-year-old male whom I have followed for some time who was involved in a fairly severe motor vehicle accident on January 4, 2010. In that motor vehicle accident, he suffered a head injury as well as an injury to his neck, shoulder, and back. The greatest injury he suffered was to his head and as a result of this head injury he suffers from closed head syndrome which is accompanied with ongoing memory difficulties. The memory difficulties were most profound in 2010, 2011, and 2012 and he has shown some improvement as of late; however, he continues to suffer from some memory deficits.

He also continues to suffer from ongoing symptoms consistent with post-traumatic stress disorder as a result of the accident.

If you need further information or medical documentation, please feel free to contact me.

Sincerely,



Charles L. Dixon, M.D.

CLD/js

11.7 #1



CV-23-07-6F-BMM

2-14-23

Stewart Title of Missoula County, Inc.
Trust Account
320 West Broadway, Suite A, Missoula, MT 59802

First Interstate Bank
2500 North Reserve
Missoula, MT 59808

18126

10/29/2015

1983

\$67,000.00

Pay Sixty Seven Thousand Dollars and No Cents

To the order of IRS

Void after 90 days

File 82239

⑈ 18126 ⑈ ⑆0929016831⑆ ⑆400990147⑈

Amended Complaint CV-22-98-6F-BMM
Received
Stewart Title of Missoula County, Inc.

18126

File: 82239
Buyer: Kenneth J. Flynn; Sherlock Storage, LLC
Seller:
Escrow Officer: Christine Scott
Property Address: 2603 Industry Road, Missoula, MT 59808
Payment for Kenneth J. Flynn

exhibit #1

7092

2-14-23

Amended Complaint

DM&L

Datsopoulos, MacDonald & Lind, P.C.

LAW OFFICES | EST. 1974

CV-22-98-CR-BMM

Missoula Offices

Central Square Building
201 W. Main Street, Suite 201
Missoula, MT 59802

Phone: 406.728.0810
Fax: 406.543.0134

www.dmlaw.com

Hamilton Offices

Hamilton Center
1920 N. First Street, Suite C
Hamilton, MT 59840

Phone: 406.961.9003
Fax: 406.961.9004

www.dmlaw.com

Milton Datsopoulos

Dennis E. Lind
William K. VanCanagan
Rebecca L. Summerville
David B. Cotner
Darla J. Keck
*Terance P. Perry
*Molly K. Howard
Trent N. Baker
Peter F. Lacny
Nathan G. Wagner
*Del M. Post
Joseph R. Casillas
George H. Corn
Kyle C. Ryan
*Brian M. Lebsock
*Jason A. Williams

Ronald B. MacDonald [1946-2002]

* Also admitted in Massachusetts
* Also admitted in North Dakota
* Also admitted in Arizona
* Also admitted in Washington
* Also admitted in Idaho

exhibit #11

November 13, 2015

Via: mail

IRS Service Center
P.O. Box 9941 stop 5500
Ogden, UT 84409

To whom it may concern,

Re: Kenneth Jay Flynn – Tax Years 2014 – SSN 516-66-3908
Request for Penalty and Interest Abatement

Statement of Facts:

Taxpayer: Kenneth Jay Flynn
Address: 400 W Broadway, Suite 101-527, Missoula, MT 59803
Social Security #: 516-66-3908
Phone Number: 406-945-3866

Brief timeline

- Taxpayer hired an accountant to prepare and file his taxes for the years 2007 - 2014.
- Taxpayer believed that the taxes were previously prepared and filed by the accountant.

exhibit #1

Amended Complaint
Datsopoulos, MacDonald & Lind, P.C.

Kenneth Jay Flynn
November 13, 2015
Page 2

OK-23-08-6F-BMM

2-74-23

- Taxpayer was made aware that the taxes from the previous years were not filed until late 2013 upon receiving a letter from the Montana state Department of Revenue.
- Taxpayer gave Power of Attorney to accountant to resolve the issue and set up payment plan, however he failed to do as no steps were taken.
- Taxpayer was told that an extension had been filed for 2014 so that he could prepare the returns appropriately.
- Taxpayer hires different accountant and attorney in the middle of 2015 to resolve the issue and pay his tax obligation.
- The new accountant reviewed the tax returns prepared by the former accountant and identifies substantial omissions in their preparation as identifies approximately \$157,000 in tax obligation difference.
- The new accountant needed additional time to properly prepare the 2014 tax returns due to the substantial effort in correcting the previous years.

Ken has been working on correcting these errors and has been working with the IRS to assure that he provides the correct information to get his tax obligations satisfied. However, due to the recency of learning about the taxes not being filed it has taken a substantial amount of time to get the taxes prepared. Ken has previously provided information for the years 2008 – 2013 and incorporates those statements by reference to them. See attached Exhibit "A". We are respectfully requesting that any penalties and interest be reduced for the tax year 2014 due to the detrimental activity of his previous accountants.

During a previous conversation with the IRS Ken was able to get penalties and interest cleared out for a business that he owed during the relevant time period. The reasoning was that due to the medical complications that Ken went through and the bad advice that he received from his accountant he was should not be held liable for any penalties or interest during that time.

Ken has been working diligently to get his tax matter straightened out. However, due to the substantial issues that were caused while Ken was impaired it has taken a substantial amount of time to correct these issues. Due to these issues Ken is asking that any penalties or interest attached to his 2014, as well as his previous years, be forgiven.

Ken is also ready to set up a payment plan to get his tax obligations satisfied. He has the ability to make a large substantial up-front payment and then pay an appropriate amount until the full tax obligation is set at a sum certain. However, Ken has been told that until 2014 is filed a payment plan would not be set up. As soon as possible, Ken

Amended Complaint

Amended
Datsopoulos, MacDonald & Lind, P.C.

Kenneth Jay Flynn

November 13, 2015

Page 3

Complaint

CV-23-07-GR-BMM 1-24-23

2014 tax return Ken will be able to make a \$67,000 for the up-front payment of for the payment plan. See Exhibit "B".

Due to the fact that the accountant stopped doing any work for Ken despite accepting the power of attorney, Ken has been forced to undertake substantial effort and incurred a large amount of expenses to get his matters corrected. Ken is asking that due to these unfortunate circumstances that he be given some form of equitable relief from the penalties and interests associated with his tax obligations. It was because of his situation with the first accountant followed by the accident that placed the situation beyond his control.

To the best of the knowledge of both the taxpayer and the taxpayer's representative:

- The IRS has not previously ruled on the same or a similar issue for the taxpayer, a related taxpayer within the meaning of § 267, or a member of an affiliated group of which the taxpayer is also a member within the meaning of § 1504, or a predecessor;
- The taxpayer, a related taxpayer, a predecessor, or any of their representatives have not previously submitted a request involving the same or a similar issue that resulted in a letter ruling or determination letter;
- The taxpayer, a related taxpayer, or a predecessor have not previously submitted a request involving the same or a similar issue that is currently pending with the IRS; or
- At the same time as this request, the taxpayer or a related taxpayer is not presently submitting another request involving the same or a similar issue.

Please feel free to contact our office should you have any questions. We thank you in advance for your consideration of this matter.

Sincerely,

Jason A. Williams
Jason A. Williams.

A. <i>Amended Exhibit</i> U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT SETTLEMENT STATEMENT		B. 1. <input type="checkbox"/> FHA 2. <input type="checkbox"/> FmHA 3. <input type="checkbox"/> 6. FILE NUMBER: PPS7733-1 8. MORTGAGE INS CASE NUMBER:		C. OF LOAN: 1. UNINS. 4. <input type="checkbox"/> VA 5. <input type="checkbox"/> CONV. INS. 7. LOAN NUMBER: <i>#17-23</i>	
C. NOTE: This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "[POC]" were paid outside the closing; they are shown here for informational purposes and are not included in the totals. <small>1.0 3/98 (PPS7733-1 PFD/PPS7733-1/35)</small>					
D. NAME AND ADDRESS OF BORROWER: Hidden Valley Colony, Inc. 470 Laird Road Chester, MT 59522 <i>(24)</i>		E. NAME AND ADDRESS OF SELLER: Montana Exchange, Inc. as Qualified Intermediary for Kenneth Jay Flynn PO Box 8262 Missoula, MT 59807		F. NAME AND ADDRESS OF LENDER: <i>CU-22-98-GR BMM</i>	
G. PROPERTY LOCATION: T30N, R12E, Sec. 5: Lots 1,2,3,4, S½N½, S½ T31N, R12E, Sec. 28: N½; Sec.29: All; Sec. 30: Lots 1,2,3,4, E½W½, E½ Sec. 32: All Containing 2880 Acres of Farmland in Hill County, Montana		H. SETTLEMENT AGENT: Peterson, Peterson & Shors, P.C. PLACE OF SETTLEMENT 5 West Main, P.O. Box 10 Cut Bank, MT 59427		I. SETTLEMENT DATE: May 24, 2010	
J. SUMMARY OF BORROWER'S TRANSACTION			K. SUMMARY OF SELLER'S TRANSACTION		
100. GROSS AMOUNT DUE FROM BORROWER:			400. GROSS AMOUNT DUE TO SELLER:		
101. Contract Sales Price			401. Contract Sales Price 2,248,000.00		
102. Personal Property			402. Personal Property		
103. Settlement Charges to Borrower (Line 1400)			403.		
104.			404.		
105.			405.		
Adjustments For Items Paid By Seller in advance			Adjustments For Items Paid By Seller in advance		
106. City/Town Taxes to			406. City/Town Taxes to		
107. County Taxes to			407. County Taxes to		
108. Assessments to			408. Assessments to		
109.			409.		
110.			410.		
111.			411.		
112.			412.		
120. GROSS AMOUNT DUE FROM BORROWER			420. GROSS AMOUNT DUE TO SELLER 2,248,000.00		
200. AMOUNTS PAID BY OR IN BEHALF OF BORROWER:			500. REDUCTIONS IN AMOUNT DUE TO SELLER:		
201.			501. Excess Deposit (See Instructions)		
202. Principal Amount of New Loan(s)			502. Settlement Charges to Seller (Line 1400) 92,914.40		
203. Existing loan(s) taken subject to			503. Existing loan(s) taken subject to		
204.			504. Payoff of first Mortgage		
205.			505. Payoff of second Mortgage		
206.			506. Deposit retained by seller 60,000.00		
207.			507. Payoff to Audrey Flynn 785,258.37		
208.			508.		
209.			509.		
Adjustments For Items Unpaid By Seller			Adjustments For Items Unpaid By Seller		
210. City/Town Taxes to			510. City/Town Taxes to		
211. County Taxes to			511. County Taxes 01/01/10 to 12/31/10 7,404.21		
212. Assessments to			512. Assessments to		
213.			513.		
214.			514.		
215.			515. 2009 RE Taxes 7,663.34		
216.			516. Fertilizer Bill Past Due 5,702.49		
217.			517. Exchange Fee to Montana Exchange 600.00		
218.			518. Section 1031 Proceeds to Montana Exchange 1,128,457.19		
219.			519.		
220. TOTAL PAID BY/FOR BORROWER			520. TOTAL REDUCTION AMOUNT DUE SELLER 2,088,000.00		
300. CASH AT SETTLEMENT FROM/TO BORROWER:			600. CASH AT SETTLEMENT TO/FROM SELLER:		
301. Gross Amount Due From Borrower (Line 120)			601. Gross Amount Due To Seller (Line 420) 2,248,000.00		
302. Less Amount Paid By/For Borrower (Line 220)			602. Less Reductions Due Seller (Line 520) 2,088,000.00		
303. CASH (X FROM) (TO) BORROWER			603. CASH (X TO) (FROM) SELLER 160,000.00		

The undersigned hereby acknowledge receipt of a completed copy of pages 1&2 of this statement & any attachments referred to herein.

exhibit #4

1-17-23

Annulled, Ciphart CV-22-48-OK-BMM

Page 2

L. SETTLEMENT CHARGES				PAID FROM BORROWER'S FUNDS AT SETTLEMENT	PAID FROM SELLER'S FUNDS AT SETTLEMENT
700. TOTAL COMMISSION Based on Price \$ @ % 72,440.00					
Division of Commission (line 700) as Follows:					
701. \$ 62,440.00	to	Fort Benton Realty			
702. \$ 10,000.00	to	Flynn Realty			
703. Commission Paid at Settlement					72,440.00
704. to					
800. ITEMS PAYABLE IN CONNECTION WITH LOAN					
801. Loan Origination Fee	%	to			
802. Loan Discount	%	to			
803.		to			
804.		to			
805.		to			
806.		to			
807.		to			
808.					
809.					
810.					
811.					
900. ITEMS REQUIRED BY LENDER TO BE PAID IN ADVANCE					
901. Interest From	to	@ \$	/day (days %)		
902. MIP Totlins. for LifeOfLoan	for	months to			
903. Hazard Insurance Premium for	years to				
904.					
905.					
1000. RESERVES DEPOSITED WITH LENDER					
1001. Hazard Insurance	@ \$	per			
1002. Mortgage Insurance	@ \$	per			
1003. City/Town Taxes	@ \$	per			
1004. County Taxes	@ \$	per			
1005. Assessments	@ \$	per			
1006.	@ \$	per			
1007.	@ \$	per			
1008.	@ \$	per			
1100. TITLE CHARGES					
1101. Settlement or Closing Fee	to	Peterson, Peterson & Shors, P.C.			350.00
1102. Abstract or Title Search	to				
1103. Title Examination	to				
1104. Title Insurance Binder	to				
1105. Document Preparation	to				12,375.40
1106. Attorney's Fees	to	Dale Schwanke			
1107. Attorney's Fees	to				
(includes above item numbers:)					
1108. Title Insurance	to	Bear Paw Title Co.			4,691.00
(includes above item numbers:)					
1109. Lender's Coverage	\$				
1110. Owner's Coverage	\$				
1111. Attorney Fees	to	Cal Christian			3,000.00
1112.					
1113.					
1200. GOVERNMENT RECORDING AND TRANSFER CHARGES					
1201. Recording Fees: Deed \$; Mortgage \$; Releases \$					
1202. City/County Tax/Stamps: Deed \$; Mortgage \$					
1203. State Tax/Stamps: Revenue Stamps \$; Mortgage \$					
1204. Releases	to	Hill County Clerk and Recorder			25.00
1205.					
1300. ADDITIONAL SETTLEMENT CHARGES					
1301. Survey	to				
1302. Pest Inspection	to				
1303. Wire Fees	to	Stockman Bank			30.00
1304.					
1305.					
1400. TOTAL SETTLEMENT CHARGES (Enter on Lines 103, Section J and 502, Section K)					92,914.40

By signing page 1 of this statement, the signatories acknowledge receipt of a completed copy of page 2 of this two page statement.

Certified to be a true copy.

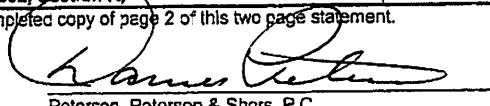

 Peterson, Peterson & Shors, P.C.
 Settlement Agent

exhibit #4

29/2

17-23

OMB NO. 2502-0265

Amended Complaint CV-22-98-GC-BMM

Rem: to be paid

SETTLEMENT STATEMENT

A. U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT

B. TYPE OF LOAN:

1. ☐ FHA 2. ☐ FmHA 3. ☐ CONV. UNINS. 4. ☐ VA 5. ☐ CONV. INS.

6. FILE NUMBER: PPS7733-1 7. LOAN NUMBER:

8. MORTGAGE INS CASE NUMBER:

C. NOTE: This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "[POC]" were paid outside the closing; they are shown here for informational purposes and are not included in the totals. 1.0 3/98 (PPS7733-1.PFD/PPS7733-1/33)

D. NAME AND ADDRESS OF BORROWER:
Hidden Valley Colony, Inc.
470 Laird Road
Chester, MT 59522

E. NAME AND ADDRESS OF SELLER:
Montana Exchange, Inc. as Qualified
Intermediary for Kenneth Jay Flynn
PO Box 8262
Missoula, MT 59807

F. NAME AND ADDRESS OF LENDER:

G. PROPERTY LOCATION:
T30N, R12E, Sec. 5: Lots 1,2,3,4, S½N½, S½
T31N, R12E, Sec. 28: N½; Sec.29: All;
Sec. 30: Lots 1,2,3,4, E½W½, E½
Sec. 32: All
Containing 2880 Acres of Farmland in
Hill County, Montana

H. SETTLEMENT AGENT:
Peterson, Peterson & Shors, P.C.

PLACE OF SETTLEMENT
5 West Main, P.O. Box 10
Cut Bank, MT 59427

I. SETTLEMENT DATE:
May 24, 2010

J. SUMMARY OF BORROWER'S TRANSACTION

100. GROSS AMOUNT DUE FROM BORROWER:	
101. Contract Sales Price	
102. Personal Property	
103. Settlement Charges to Borrower (Line 1400)	
104.	
105.	
<i>Adjustments For Items Paid By Seller in advance</i>	
106. City/Town Taxes to	
107. County Taxes to	
108. Assessments to	
109.	
110.	
111.	
112.	
120. GROSS AMOUNT DUE FROM BORROWER	
200. AMOUNTS PAID BY OR IN BEHALF OF BORROWER:	
201.	
202. Principal Amount of New Loan(s)	
203. Existing loan(s) taken subject to	
204.	
205.	
206.	
207.	
208.	
209.	
<i>Adjustments For Items Unpaid By Seller</i>	
210. City/Town Taxes to	
211. County Taxes to	
212. Assessments to	
213.	
214.	
215.	
216.	
217.	
218.	
219.	
220. TOTAL PAID BY/FOR BORROWER	
300. CASH AT SETTLEMENT FROM/TO BORROWER:	
301. Gross Amount Due From Borrower (Line 120)	
302. Less Amount Paid By/For Borrower (Line 220)	
303. CASH (X FROM) (TO) BORROWER	

K. SUMMARY OF SELLER'S TRANSACTION

400. GROSS AMOUNT DUE TO SELLER:	
401. Contract Sales Price	2,248,000.00
402. Personal Property	
403.	
404.	
405.	
<i>Adjustments For Items Paid By Seller in advance</i>	
406. City/Town Taxes to	
407. County Taxes to	
408. Assessments to	
409.	
410.	
411.	
412.	
420. GROSS AMOUNT DUE TO SELLER	2,248,000.00
500. REDUCTIONS IN AMOUNT DUE TO SELLER:	
501. Excess Deposit (See Instructions)	
502. Settlement Charges to Seller (Line 1400)	92,914.40
503. Existing loan(s) taken subject to	
504. Payoff of first Mortgage	
505. Payoff of second Mortgage	
506. Deposit retained by seller	60,000.00
507. Payoff to Audrey Flynn	785,258.37
508.	
509.	
<i>Adjustments For Items Unpaid By Seller</i>	
510. City/Town Taxes to	
511. County Taxes 01/01/10 to 12/31/10	7,404.21
512. Assessments to	
513.	
514.	
515. 2009 RE Taxes	7,663.34
516. Fertilizer Bill Past Due	5,702.40
517. Exchange Fee to Montana Exchange	600.00
518. Section 1031 Proceeds to Montana Exchange	1,158,457.19
519.	
520. TOTAL REDUCTION AMOUNT DUE SELLER	2,118,000.00
600. CASH AT SETTLEMENT TO/FROM SELLER:	
601. Gross Amount Due To Seller (Line 420)	2,248,000.00
602. Less Reductions Due Seller (Line 520)	(2,118,000.00)
603. CASH (X TO) (FROM) SELLER	130,000.00

The undersigned hereby acknowledge receipt of a completed copy of pages 1&2 of this statement & any attachments referred to herein.

exhibit 4

exhibit # 4 292

Amended Complaint **Plaintiff**

1. TOTAL COMMISSION Based on Price \$ **134,880.00**

Division of Commission (line 700) as Follows:

701. \$ 124,880.00 to Fort Benton Realty

702. \$ 10,000.00 to Flynn Realty

703. Commission Paid at Settlement

704. **CV-22-986P-BMM**

800. ITEMS PAYABLE IN CONNECTION WITH LOAN

801. Loan Origination Fee 1.0000 % to

802. Loan Discount % to

803. Appraisal Fee to

804. Credit Report to

805. Lender's Inspection Fee to

806. Mortgage Ins. App. Fee to

807. Assumption Fee to

808.

809.

810.

811.

900. ITEMS REQUIRED BY LENDER TO BE PAID IN ADVANCE

901. Interest From to @ \$ /day (days %)

902. MIP Totlms. for LifeOfLoan for months to

903. Hazard Insurance Premium for 1.0 years to

904.

905.

1000. RESERVES DEPOSITED WITH LENDER

1001. Hazard Insurance months @ \$ per month

1002. Mortgage Insurance months @ \$ per month

1003. City/Town Taxes months @ \$ per month

1004. County Taxes months @ \$ per month

1005. Assessments months @ \$ per month

1006. months @ \$ per month

1007. months @ \$ per month

1008. months @ \$ per month

1100. TITLE CHARGES

1101. Settlement or Closing Fee to Peterson, Peterson & Shors, P.C. 350.00 350.00

1102. Abstract or Title Search to

1103. Title Examination to

1104. Title Insurance Binder to

1105. Document Preparation to

1106. Attorney's Fees to Dale Schwanke 12,375.40

1107. Attorney's Fees to Peterson, Peterson & Shors, P.C. 6,450.00

(Includes above item numbers:)

1108. Title Insurance to Bear Paw Title Co. 4,691.00

(Includes above item numbers:)

1109. Lender's Coverage \$

1110. Owner's Coverage \$

1111.

1112.

1113.

1200. GOVERNMENT RECORDING AND TRANSFER CHARGES

1201. Recording Fees: Deed \$ 14.00; Mortgage \$; Releases \$ 14.00

1202. City/County Tax/Stamp: Deed ; Mortgage

1203. State Tax/Stamp: Revenue Stamps ; Mortgage

1204. Releases to Hill County Clerk and Recorder 28.00

1205.

1300. ADDITIONAL SETTLEMENT CHARGES

1301. Survey to

1302. Pest Inspection to

1303.

1304.

1305.

1400. TOTAL SETTLEMENT CHARGES (Enter on Lines 103, Section J and 502, Section K) 6,814.00 152,324.40

By signing page 1 of this statement, the signatories acknowledge receipt of a completed copy of page 2 of this two page statement.

Certified to be a true copy.

Peterson, Peterson & Shors, P.C.
Settlement Agent

[Signature]

PETERSON, PETERSON & SHORS, P.C.

TRUST ACCOUNT
P.O. BOX 10
CUT BANK, MT 59427-0010
(406) 873-2231

STOCKMAN BANK

93-524-929

903

PPS7733-1
Section 1031 Proceeds

--One Million One Hundred Twenty Eight Thousand Four Hundred Fifty Seven and 19/100 DATE AMOUNT Dollars

PAY
TO THE
ORDER
OF

May 24, 2010

\$ *****1,128,457.19

Montana Exchange

UO 1, 13

[Signature]
AUTHORIZED SIGNATURE

⑈009035⑈ ⑆092905249⑆0000301786⑈

PETERSON, PETERSON & SHORS, P.C.

9035

Buyer/Borrower: Hidden Valley Colony, Inc.

Seller: Montana Exchange, Inc For Kenneth Jay Flynn

Lender:

Property: /

Settlement Date: May 24, 2010

Disbursement Date: May 24, 2010

Check Amount: \$ 1,128,457.19

Pay To: Montana Exchange

For: Section 1031 Proceeds

(PPS7733-1.PFD/PPS7733-1/38)

*Replaced by
Win*

5/25/10

[Signature]

PRODUCT DLM102 USE WITH 91500 ENVELOPE

PRINTED IN U.S.A.

A

MCCWAOC1 M 2230120 4

CHECKING WITHDRAWAL OR ADVICE OF CHARGE
PLEASE MAKE THIS ENTRY IN YOUR RECORDS

Stockman Bank

DATE *5/25/10*

ACCOUNT NUMBER

0000301786

APPROVED BY _____
(IF BANK INITIATED CHARGE)

COPY

(Exhibit 4)

AMOUNT

NAME _____

DESCRIPTION *Win*

7698

16

Amended Complaint CV-23-07-07-BMM
BOSCH, KUHR, DUGDALE, MARTIN & KAZE, PLLP
A Professional Limited Liability Partnership

FAX NO. 4062657578

P. 02

2-14-23

ON O. BOSCH (1931-2007)
B. KUHR (1931-2003)
LEY E. DUGDALE (bdugdale@bkdlaw.org)
LD MARTIN (1937-1998)
S M. KAZE (jkaze@bkdlaw.org)
E. VAN BUSKIRK (mvanbuskirk@bkdlaw.org)
A. MARISTUEN (kmaristuen@bkdlaw.org)
LILLETVEDT (lillevedt@bkdlaw.org)
IEN R. BROWN (ebrown@bkdlaw.org)
ANN MOOG (mmoog@bkdlaw.org)
ER E. FORSYTH (lforsyth@bkdlaw.org)
WHITNEY (kwhitney@bkdlaw.org)

ATTORNEYS AND COUNSELORS
335 FOURTH AVENUE
P.O. BOX 7152
HAVRE, MONTANA 59501

TELEPHONE
(406) 265-8706
TELEFAX NUMBER
(406) 285-7578

May 24, 2010

Darrell T. Peterson
Peterson, Peterson & Shors, P.C.
P.O. Box 10
Cut Bank, MT 59427

Re: Kenneth Jay Flynn – Hidden Valley Colony, Inc.

Via Fax 406-873-5207

Dear Darrell:

As you are aware, there were some issues raised about the amortization previously calculated by Jerry Waltari, CPA. Jerry and other members of his firm have recalculated the amounts due and owing from Kenneth Jay Flynn to Audrey Flynn, which will be paid through the above referenced transaction. Now, in your capacity as closing agent, you are hereby authorized to record and/or deliver the original Release and Satisfaction of Mortgages, Waiver and Release of Agreements, and Acknowledgement of Payment documents previously enclosed to you, to the Hill County Clerk & Recorder or Kenneth Jay Flynn, as the case may be, only upon the payment to Audrey L. Flynn of the sum of \$785,258.37 from the proceeds of the above referenced sale transaction. This breaks down to \$578,312.09 on the mortgage loan and \$206,946.28 on the grain loan.

Audrey L. Flynn's check may be mailed to my office. If any further problems arise in the closing of the above captioned transaction, please continue to hold Audrey's original documents and funds, and contact me immediately. Thank you for your cooperation.

Sincerely,


Stephen R. Brown, Jr.

RB/p

Exhibit 4

BOSCH, KUHR, DUGDALE, MARTIN & KAZE, PLLP
A Professional Limited Liability Partnership

Amended Complaint CV-23-07-66-BMM

ATTORNEYS AND COUNSELORS
335 FOURTH AVENUE
P.O. BOX 7152
HAVRE, MONTANA 59501

TELEPHONE
(406) 265-6706

TELEFAX NUMBER
(406) 265-7578

RTON O. BOSCH (1931-2007)
HN B. KUHR (1931-2003)
ADLEY E. DUGDALE (bdugdale@bkdlaw.org)
NALD MARTIN (1937-1998)
IES M. KAZE (jkaze@bkdlaw.org)
RY E. VAN BUSKIRK (mvanbuskirk@bkdlaw.org)
TH A. MARISTUEN (kmaristuen@bkdlaw.org)
IAN LILLETVEDT (blilletvedt@bkdlaw.org)
EPHEN R. BROWN (sbrown@bkdlaw.org)
RY ANN MOOG (mmoog@bkdlaw.org)
INIFER E. FORSYTH (jforsyth@bkdlaw.org)
SIE WHITNEY (kwhitney@bkdlaw.org)

May 20, 2010

Mr. Darrell T. Peterson
Peterson, Peterson & Shors, P.C.
P.O. Box 10
Cut Bank, MT 59427

faxed: (406) 873-5207

Re: **Kenneth Jay Flynn – Hidden Valley Colony, Inc.**

Dear Darrell:

In your capacity as closing agent for the captioned transaction, you are hereby authorized to record and/or deliver the original Release and Satisfaction of Mortgages, Waiver and Release of Agreements, and Acknowledgement of Payment documents enclosed to you in my letter of May 18, 2010, to the Hill County Clerk and Recorder or Kenneth Jay Flynn, as the case may be, only upon the payment to Audrey L. Flynn of the sum of \$803,292.61 from the proceeds of the captioned sale transaction.


Audrey L. Flynn's check may be mailed to my office, or alternatively, if Janis Flynn Pyrak attends the closing, Audrey L. Flynn's check can be delivered to her for personal delivery by Janis to me.

If any problems arise in the closing of the captioned transaction, please continue to hold the original documents referenced above and contact me immediately.

Sincerely,


for Stephen R. Brown, Jr.

jh
cc: K. Dale Schwanke (by email)
Audrey L. Flynn







Notice	SB CP508C
Notice date	August 15, 2022
Taxpayer ID number	516-66-3908
To contact us	Phone International +1-267-941-1004

Page 1 of 5

001475.250349.461707.18165 1 MB 0.515 693



KENNETH FLYNN
400 W BROADWAY ST STE 101 # 527
MISSOULA MT 59802-4136

10 27 - 22

001475

Notice of certification of your seriously delinquent federal tax debt to the State Department

Amount due: \$266,638.16

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted Section 7345 of the Internal Revenue Code, which requires the Internal Revenue Service to notify the State Department of taxpayers certified as owing a seriously delinquent tax debt. The FAST Act generally prohibits the State Department from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt.

We have transmitted the certification to the State Department that your tax debt is seriously delinquent.

We show that you still owe \$266,638.16. This amount includes penalty and interest computed to 30 days from the date of this notice.

This notice only includes the portion of your tax debt that has been certified to the State Department as seriously delinquent, as defined below. You may have additional tax debt that is not included in this notice.

Billing Summary

Amount of seriously delinquent tax debt owed	\$194,878.86
Failure to pay penalty charges	\$6,841.27
Interest charges	\$64,918.03
Amount due by September 14, 2022	\$266,638.16

What you need to know

Seriously delinquent tax debt is tax debt (including penalties and interest) totaling more than \$55,000* for which:

- We have filed a Notice of Federal Tax Lien and your administrative rights under Internal Revenue Code (IRC) Section 6320 have been exhausted or lapsed, OR
- We have, at any time, issued a levy to collect this debt.

* The \$55,000 threshold is adjusted yearly for inflation.

If you apply for a passport or passport renewal, the U.S. State Department will deny your application and will not issue a passport to you or renew your current passport.

If you currently have a valid passport, the State Department may revoke your passport or limit your ability to travel outside the United States.

(32) CV-23-07-66 BMM
CHRIS R. YOUNG
ATTORNEY AT LAW
A PROFESSIONAL CORPORATION

294
485
2-14-23
5/26/2010

339 Third Street
P.O. Box 1070
Havre, Montana 59501
Phone: (406) 265-4396
Fax: (406) 265-1069
Email: attorney@hl-line.net

TERRY D. SHEPPARD, PARALEGAL MARJORIE A. PURKETT, PARALEGAL

FACSIMILE COVER PAGE

TO: DARRELL Peterson
COMPANY: _____
FACSIMILE #: 873-5207
DATE: 8-7-09
FROM: TDS
NUMBER OF PAGES (Excluding Cover Page): 17 25
ORIGINAL SENT BY MAIL: YES () NO ()
MESSAGE: Kenneth Jay Flynn

The information contained in this fax transmittal is confidential, may be subject to the Attorney/client privilege and is intended only for the use of recipient named above. If the reader is not the intended recipient, or the employee or agent responsible for delivery of this information to the intended recipient, you are notified that this is not a waiver of privilege and any dissemination, distribution or copying of this information is strictly prohibited. If you have received this transmittal in error, please immediately notify the sender by telephone, and return this transmittal to sender by U.S. Postal Service at the above address. Thank you.

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435
719 wpygads

SSec

75000 32 - Mark Jay Quid me
Credit for \$152? Blue tower
~~Compound~~
Compound Int ?
(Dennise) Indira

CV-23-07-6F-BMM

2-14-23

\$439,800.00

PROMISSORY NOTE

Date August 25, 1998
Havre, Montana

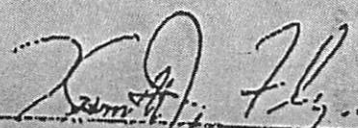
FOR VALUE RECEIVED, the undersigned promises to pay to the order of KENNETH R. FLYNN and AUDREY L. FLYNN at Havre, Montana, the principal sum of FOUR HUNDRED THIRTY-NINE THOUSAND EIGHT HUNDRED DOLLARS (\$439,800.00), with interest thereon at the rate of 5.72% per annum from date hereof, on the whole of said principal sum from time to time remaining unpaid, said principal and interest being payable in equal annual installments of \$38,154.56 on 1st day of January of each year commencing in 2000, and continuing each year until January 1, 2019, when all unpaid principal and accrued interest shall be paid in full. Each installment shall be applied first to interest and the remainder to principal.

If, during the term of this Note, climatic or market conditions create a hardship on the undersigned and make it difficult for the undersigned to make the payments required hereunder, the undersigned may elect to defer the principal payment due in such year, provided the undersigned pays the accrued interest on the payment date and performs all of the other covenants and provisions hereof. The undersigned may exercise this election once during the term of this Note. The exercise of the election shall not extend the term of this Note.

If default be made in the payment of this Note or if default be made in the covenants of the Mortgage securing this Note, then, at the holder's election, without notice, the unpaid principal, with accrued interest thereon, shall become immediately due and payable. Failure to exercise this option shall not constitute a waiver of the right to exercise the same in the event of any subsequent default or at any other time. The undersigned agree to pay a reasonable attorney's fee, in addition to other costs, in case of the collection of this Note or any installment thereof by an attorney, either with or without suit.

The undersigned further agree that the venue for any action brought for the collection of this Note shall be Hill County, Montana.

The makers, endorsers, sureties and guarantors, and all other parties now or hereafter personally liable hereon, waive presentment, demand for payment, protest, and notice of dishonor.


Kenneth Jay Flynn

Original Note
Amount

Exhibit # 3

-1069

CV-23-07-64-BMM

AUG 07'09 14:34 No.011 P.10

2-14-23

LOAN MODIFICATION AND EXTENSION AGREEMENT

The undersigned, AUDREY L. FLYNN, is now the sole payee of that certain Promissory Note dated August 28, 1998, in the amount of \$439,800.00, on which the undersigned, KENNETH JAY FLYNN, is the payer.

The parties have agreed that the annual payment due January 1, 2003, in the amount of \$38,154.56, will not be paid; that the term of the Promissory Note is extended one (1) year, so that the final payment shall be due on January 1, 2020; and that the current unpaid principal balance of \$407,930.95 shall be amortized over a period beginning January 1, 2003, and extending through January 1, 2020. Such reamortization does not change the annual payment of principal and interest, and the next annual installment of \$38,154.56 shall be due and payable on January 1, 2004.

Attached to this Agreement is a payment schedule for annual installments of principal and interest, and it is made a part of the Agreement.

The parties have executed this Agreement on the 1st day of November, 2002.

Audrey L. Flynn
AUDREY L. FLYNN

Kenneth Jay Flynn
KENNETH JAY FLYNN

Exhibit #3

AUG 07 '09

K. Jay Flynn Note (\$280,000)

2-14-23

181,181.31
8000

4 181,181.31
181,181.31
181,181.31
181,181.31

Compound Period : Annual

Nominal Annual Rate : 5.720 %

CASH FLOW DATA

Event	Date	Amount	Number	Period	End Date
1 Loan	01/01/2003	259,710.46	1		
2 Payment	01/01/2004	24,291.21	17	Annual	01/01/2020

AMORTIZATION SCHEDULE - Normal Amortization

Date	Payment	Interest	Principal	Balance
Loan 01/01/2003				259,710.46
2003 Totals	0.00	0.00	0.00	
1 01/01/2004	24,291.21	14,855.44	9,435.77	250,274.69
2004 Totals	24,291.21	14,855.44	9,435.77	
2 01/01/2005	24,291.21	14,315.71	9,975.50	240,299.19
2005 Totals	24,291.21	14,315.71	9,975.50	
3 01/01/2006	24,291.21	13,745.11	10,546.10	229,753.09
2006 Totals	24,291.21	13,745.11	10,546.10	
4 01/01/2007	24,291.21	13,141.88	11,149.33	218,603.76
2007 Totals	24,291.21	13,141.88	11,149.33	
5 01/01/2008	24,291.21	12,504.14	11,787.07	206,816.69
2008 Totals	24,291.21	12,504.14	11,787.07	
6 01/01/2009	24,291.21	11,829.91	12,461.30	194,355.39
2009 Totals	24,291.21	11,829.91	12,461.30	
7 01/01/2010	24,291.21	11,117.13	13,174.08	181,181.31
2010 Totals	24,291.21	11,117.13	13,174.08	
8 01/01/2011	24,291.21	10,363.57	13,927.64	167,253.67
2011 Totals	24,291.21	10,363.57	13,927.64	
9 01/01/2012	24,291.21	9,566.91	14,724.30	152,529.37
2012 Totals	24,291.21	9,566.91	14,724.30	
10 01/01/2013	24,291.21	8,724.68	15,566.53	136,962.84
2013 Totals	24,291.21	8,724.68	15,566.53	
11 01/01/2014	24,291.21	7,834.27	16,456.94	120,505.90
2014 Totals	24,291.21	7,834.27	16,456.94	

Spoken

add

181,181.31
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181,181.31

Exhibit 3

CV-23-07-6K-BMM

AUG 07'09

14:34 No.011 P.09

2-14-23

Principal : \$439,800.00 amortized over 20 Years at 5.72% (Ordinary Interest)
 : 9-01-1998 with first payment on 1-01-2000
 : Annually (Principal + Interest)

Date	Payment Amount	Principal Payment	Interest Payment	Principal Balance
9-01-1998				\$439,800.00
1-01-2000	\$38,154.56	\$4,589.51	\$33,565.05	\$435,210.49
1-01-2001	\$38,154.56	\$13,260.52	\$24,894.04	\$421,949.97
1-01-2002	\$38,154.56	\$14,019.02	\$24,135.54	\$407,930.95
1-01-2003	\$38,154.56	\$14,820.91	\$23,333.65	\$393,110.04
1-01-2004	\$38,154.56	\$15,668.67	\$22,485.89	\$377,441.37
1-01-2005	\$38,154.56	\$16,564.91	\$21,589.65	\$360,876.46
1-01-2006	\$38,154.56	\$17,512.43	\$20,642.13	\$343,364.03
1-01-2007	\$38,154.56	\$18,514.14	\$19,640.42	\$324,849.89
1-01-2008	\$38,154.56	\$19,573.15	\$18,581.41	\$305,276.74
1-01-2009	\$38,154.56	\$20,692.73	\$17,461.83	\$284,584.01
1-01-2010	\$38,154.56	\$21,876.35	\$16,278.21	\$262,707.66
1-01-2011	\$38,154.56	\$23,127.68	\$15,026.88	\$239,579.98
1-01-2012	\$38,154.56	\$24,450.59	\$13,703.97	\$215,129.39
1-01-2013	\$38,154.56	\$25,849.16	\$12,305.40	\$189,280.23
1-01-2014	\$38,154.56	\$27,327.73	\$10,826.83	\$161,952.50
1-01-2015	\$38,154.56	\$28,890.88	\$9,263.68	\$133,061.62
1-01-2016	\$38,154.56	\$30,543.44	\$7,611.12	\$102,518.18
1-01-2017	\$38,154.56	\$32,290.52	\$5,864.04	\$70,227.66
1-01-2018	\$38,154.56	\$34,137.54	\$4,017.02	\$36,090.12
1-01-2019	\$38,154.47	\$36,090.12	\$2,064.35	\$0.00

1 payments made: 20

Chun Yang School

1 interest: \$323,291.11

Exhibit 3

HAMILTON CONSULTING GROUP, PLLP
CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

CU - 23 - 07 - 6F - BMA

37
April 28, 2010

Mr. Darrell Peterson
Attorney at Law
P.O.Box 10
5 West Main
Cut Bank, Montana 59427

Mr. Steven Brown
Attorney at Law
P.O.Box 7152
Havre, MT 59501

Mr. Dale Schwamle
Attorney at Law
3235 5th Ave So
Great Falls, MT 59405

Dear Darrell, Steve & Dale

Enclosed are copies of the two amortization schedules of the notes that K. Jay Flynn ov
Audrey L. Flynn.

Note #1 shows the payoff at \$209,985.94 for principal and interest due Audrey Flynn a
of May 3, 2010 with interest accruing at a daily rate of .00907%.

Note #2 reflects the payoff at \$591,745.76 for principal and interest due Audrey Flynn
of May 3, 2010 with interest accruing at a daily rate of .01567%.

If you have any questions, please let me know.

Sincerely,

HAMILTON CONSULTING GROUP, PLLP

By Jerry W. Waltari, CPA
Jerry W. Waltari, CPA

cc: Audrey L. Flynn

Bear Paw Title Insurance Co, 315 Ohio, Chinook, MT 59523, Attn: Paula

511642

CV-23-07-GR BMH 2-14-23

Date	Payment	Interest	Principal	Balance
5 01/03/2003	9,000.00			
2003 Totals	9,000.00	5,300.89	3,699.11	663,942.30
6 01/06/2004		5,300.89	3,699.11	
7 06/16/2004	20,000.00	30,803.92	10,803.92	674,746.22
8 06/28/2004	10,000.00	13,775.91	3,775.91	678,522.13
9 12/07/2004	2,500.00	1,026.15	1,473.85	677,048.28
2004 Totals	11,050.00	13,822.91	2,772.91	679,821.19
	43,550.00	59,428.89	15,878.89	
10 01/04/2005				
2005 Totals	43,500.00	2,398.93	41,101.07	638,720.12
	43,500.00	2,398.93	41,101.07	
11 07/01/2006	10,000.00	44,368.56	34,368.56	673,088.68
12 08/07/2006	10,000.00	3,138.62	6,861.38	666,227.30
2006 Totals	20,000.00	47,507.18	27,507.18	
13 04/06/2007	50,000.00	20,319.02	29,680.98	636,546.32
14 11/16/2007	13,000.00	17,969.79	4,969.79	641,516.11
15 11/16/2007	35,000.00	0.00	35,000.00	606,516.11
2007 Totals	98,000.00	38,288.81	59,711.19	
16 08/13/2009	48,000.00	49,567.22	1,567.22	608,083.33
17 12/09/2009	36,000.00	9,042.95	26,957.05	581,126.28
2009 Totals	84,000.00	58,610.17	25,389.83	
18 05/03/2010	591,745.76	10,619.48	581,126.28	0.00
2010 Totals	591,745.76	10,619.48	581,126.28	
Grand Totals	1,110,587.06	390,787.06	719,800.00	

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2nd - 581 126
Wharf 2. + 209 988

29 29 50

CV-23-07-6F-BMM
2-14-23

TRESPASS NOTICE

TO: KENNETH JAY FLYNN

At the specific request of your mother, Audrey L. Flynn, as the life tenant of the residential property and surrounding yard area in which she currently resides located at 30920 U.S. Highway 2, Kremlin, Montana: --

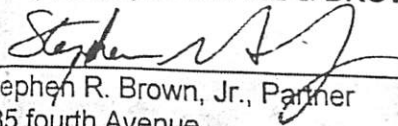
YOU ARE HEREBY NOTIFIED that as of the date of service of this Notice on you, any permission or invitation you have previously had to enter or remain in and upon Audrey L. Flynn's residential property at 30920 U.S. Highway 2, Kremlin, Montana, and the property surrounding the same, is hereby denied, revoked and withdrawn. You are to immediately vacate the said premises and property and are not enter in or upon your mother's residential property and premises without the specific prior permission of Audrey L. Flynn.

If you fail to immediately vacate the premises, or if at any future date, you violate the terms of this Trespass Notice, Audrey L. Flynn shall promptly notify the proper authorities and turn you over for arrest and/or prosecution.

DATED: August 12, 2022.

BOSCH, KUHR, DUGDALE & BROWN, PLLP

By



Stephen R. Brown, Jr., Partner
335 fourth Avenue
Hayre, MT 59501
Attorneys for Audrey L. Flynn

cc: Audrey L. Flynn
Sheriff of Hill County, Montana

7072

40 Amended Complaint CV-23-07-6F-BMM

2-14-23

525345

Filed for record this 28th day of August A.D. 1998, at 3:30 o'clock P.M., and recorded in Book 157 of Mortgages on page 632, records of HILL County, Montana.

DIANE E. MELLEM Carol A. Patrick Deputy
County Clerk & Recorder
Return to: Besch, Kuhr, Dugdale, Martin & Kane, PLLC, P.O. Box 7152, Havre, MT 59501

Fee \$36.00 chg. ✓

MORTGAGE

THIS MORTGAGE, made and entered into this 28th day of August, 1998, by and between KENNETH JAY FLYNN, whose mailing address is P.O. Box 1649, Havre, Montana 59501, ("Mortgagor"), and KENNETH R. FLYNN and AUDREY L. FLYNN, husband and wife, whose mailing address is P.O. Box 1649, Havre, Montana 59501, ("Mortgagee").

The Mortgagor, for and in consideration of the sum of FOUR HUNDRED THIRTY-NINE THOUSAND EIGHT HUNDRED DOLLARS (\$439,800.00) in hand paid by said Mortgagee, the receipt of which is hereby acknowledged, does hereby grant, convey, mortgage, assign, warrant and confirm unto the Mortgagee, his heirs, devisees, estate representatives, successors and assigns, the following described real estate (herein also referred to as "lands" or "premises") situated in Hill County, Montana:

See Exhibit "A" appended hereto and by this reference made a part hereof.

TOGETHER WITH all the tenements, hereditaments, appurtenances, easements, privileges, rights, including private roads now or hereafter belonging to or used in connection with the above described real estate, lands and premises, all waters, water rights, all ditches or other conduits, and all other rights thereunto belonging or in any wise appertaining, and all interest or estate therein both in possession and in expectancy, including any right of homestead and dower and every contingent right or estate of the Mortgagor or any of them in and to said real estate, and all elevating and irrigating apparatus and all cooking, cooling, heating, lighting, plumbing and ventilating apparatus and other fixtures now or hereafter belonging or used in connection with the above described premises, all of which are declared to be appurtenant to said land, or incident to the ownership thereof, or used in connection therewith, and also all the rents, issues and profits of all the said mortgaged property, and the grazing leases, permits, licenses and privileges hereinafter referred to.

And said Mortgagor hereby covenants with said Mortgagee that said Mortgagor is lawfully seized of said premises in fee simple, and has good right and lawful authority to grant, convey and mortgage the same; that the same are free and clear of any liens or encumbrances, and the Mortgagor hereby warrants and will defend the title to said premises against the claims of all persons whomsoever.

THE MORTGAGOR HEREBY FURTHER COVENANTS AND AGREES AS FOLLOWS:

1. That this Mortgage is executed and delivered (a) to secure the payment of, and is to operate as security for, the indebtedness of Mortgagor for moneys loaned by the Mortgagee to the Mortgagor evidenced by the promissory note, a copy of which is set forth, or to which reference is made herein, and, (b) further, to secure the payment of any future advances, in no event exceeding none Dollars (\$) now in contemplation of the parties, if the Mortgagee at his sole option elects to make any future advances whatsoever, and, also, to secure the payment of all other sums of money which may become due

r 27

41 Amended Complaint CV-23-07-6F-BMM

FARM AND RANCH BUY-SELL AGREEMENT
(Including Earnest Money Received)

This Agreement to Sell and Purchase is made and entered into as of this 13th day of August, 2009, wherein Kenneth Jay Flynn, as Owner, according to the Bear Paw Title Insurance Company Order No. STH4362 and Commitment No. C9912-H4362, Kenneth Jay Flynn and Denise Flynn, husband and wife, individually and jointly and severally and also doing business as JD Flynn Farms, a General Partnership, of which Kenneth Jay Flynn and Denise Flynn are the only two partners of the general partnership, with all of them having an address of P.O. Box 110, Gilford, MT 59525, herein after referred to as "Sellers," and Sage Creek Colony, Inc., a Montana Corporation, of 470 Laird Road, Chester, MT 59522, hereinafter referred to as "Purchaser", do hereby agree that the Purchaser will purchase and the Sellers agree to sell the following described real property (hereinafter referred to as "Property"), commonly known as Flynn's 1120 acres by Gilford in Hill County, Montana, which property in Hill County, Montana, is described as follows:

Township 30 North, Range 11 East, M.P.M.
Section 1: Lots 3, 4, S $\frac{1}{2}$ NW $\frac{1}{4}$, S $\frac{1}{2}$

\$900

Township 31 North, Range 11 East, M.P.M.
Section 35: S $\frac{1}{2}$

Township 31 North, Range 12 East, M.P.M.
Section 31: Lots 1, 2, E $\frac{1}{2}$ NW $\frac{1}{4}$, NE $\frac{1}{4}$

This property consists of approximately 1120 deeded acres, more or less, according to the Hill County Assessor's records.

MINERAL RIGHTS. There is reserved to the Grantor herein, that is to Kenneth Jay Flynn and to his heirs and assigns in fee and forever, $\frac{1}{2}$ of whatever coal, oil, gas, hydrocarbons and all other minerals in and under or produced and saved from the above described lands, that he owns, if any, at the time of this agreement, together with the perpetual right of ingress and egress for the purpose of exploring, producing, storing, saving and transporting same. For clarification, it is further stated and understood that gravel is not considered a mineral so that any and all gravel on any of the lands being purchased is transferred in the purchase to the Purchaser.

STATE LEASES. Included in the sale of the property under this Buy-Sell Agreement to Sage Creek Colony, Inc. are three Montana State Leases. The three state leases are currently under the name of JD Flynn Farms General Partnership and are referred to as Agreement #607, an Ag and Grazing Lease, Agreement #5804, an Ag Lease, and Agreement #4247, an Ag Lease. Lease #607 refers to Section 36, Township 31 North, Range 11 East, Lease #5805 refers to the SE $\frac{1}{4}$ of Section 31, Township 31 North, Range 12 East, and Lease #4247 refers to the W $\frac{1}{2}$ of Section 25, Township 31 North, Range 11 East, all of these in Hill County, Montana. The parties

xj8

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DEFERRED REAL PROPERTY EXCHANGE AGREEMENT

This Agreement is entered into this 18th day of May, 2010, by and between KENNETH JAY FLYNN, of 2300 Cloverdale, Missoula, MT 59803, (hereinafter referred to as "Exchangor") and Montana Exchange, Inc., a Montana corporation, of Missoula, Montana, (hereinafter referred to as "Intermediary").

RECITALS

1. Exchangor is the owner of certain real property situated in Hill County, Montana, which is more particularly described as follows:

Township 30 North, Range 12 East, M.P.M.
Section 5: Lots 1, 2, 3, 4, S1/2N1/2, S1/2 (All)

Township 31 North, Range 12 East, M.P.M.
Section 28: N1/2
Section 29: All
Section 30: Lots 1, 2, 3, 4, E1/2W1/2, E1/2 (All)
Section 32: All

\$ 780
225 less than the
original B/S option 2009

Such real property is hereinafter referred to as the "relinquished property." The relinquished property, including certain valuable rights appurtenant thereto, is subject to a (Farm & Ranch) Buy-Sell Agreement dated April 13, 2010, together with attached Addendums, hereinafter referred to as the "Buy-Sell Agreement," a copy of which is attached hereto as Exhibit "A" and incorporated herein by this reference. In the Buy-Sell Agreement, Exchangor is the SELLER (referred to as "SELLER") and HIDDEN VALLEY COLONY, INC., a Montana corporation, is the BUYER (referred to as "BUYER").

2. Exchangor desires to consummate a deferred exchange of like-kind property, qualifying as such under §1031 of the United States and Internal Revenue Code, in the manner and subject to the terms as set forth in this Agreement.

3. BUYER desires to acquire Exchangor's property and assist in facilitating the exchange of Exchangor's property for other property to be selected at a future date, all in accordance with the terms of this Agreement.

4. The parties to this Agreement intend that the sale of the relinquished property to the BUYER and any other transaction as contemplated by this Agreement are components of a single integrated plan to effect such a deferred like-kind exchange.

5. Intermediary agrees to enter into an IRC 1031 Exchange, serving as an accommodation party deferred and to acquire such property identified by Exchangor, and

[Handwritten signature]



Amended Complaint ~~CV-14-23~~ *2-14-23*
CV-23-07-6P-Bmm

LAW OFFICES OF

Peterson, Peterson & Shors, P.C.

P.O. Box 10 - 5 West Main - Cut Bank, MT 59427

(406) 873-2231 - Fax (406) 873-5207

Darrell T. Peterson
Res. (406) 336-3500
Darrell.Peterson@ppands.com

Rodney M. Peterson
Res. (406) 873-2733
Rod.Peterson@ppands.com

Richard A. Shors
1942-2009

FAX COVER PAGE

TO: Terry

for Jim McNay re

FAX NO: 406-549-0809

Jan 7/2023

FROM: Darrell Peterson

DATE: 3/11/13

You should receive 4 pages of copy including this coversheet. Please call (406) 873-2231 immediately if you experience any difficulty in receiving this transmission.

Enclosed is the 5/24/2010 Settlement

Statement

Darrell Peterson, Operator

CONFIDENTIALITY NOTE

The documents accompanying this telecopy transmission contain information from Peterson, Peterson and Shors, P.C., which is confidential or legally privileged. The information is intended only for the use of the individual or entity named on this coversheet. If you have not the intended recipient, you are hereby notified that any disclosure, copying, distributing of or taking of any action and reliance on the contents of this telecopied information is strictly prohibited. The documents should be returned to this company immediately. In this regard, if you have received this telecopy in error, please notify us by telephone immediately so that we can arrange for the return of the document at no cost to you.

7098

(44)

3 & URBAN DEVELOPMENT

STATEMENT

1. <input type="checkbox"/> FHA	2. <input type="checkbox"/> FmHA	3. <input type="checkbox"/> CONV. UNINS.	4. <input type="checkbox"/> VA	5. <input type="checkbox"/> CONV. INS.
6. FILE NUMBER: PPS7733-1			7. LOAN NUMBER: 2-14-23	
8. MORTGAGE INS CASE NUMBER:				

I am furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Amounts [POC] were paid outside the closing; they are shown here for informational purposes and are not included in the totals.

1.0 3/98 (PPS7733-1.PFD/PPS7733-1/35)

ADDRESS OF BORROWER:

E. NAME AND ADDRESS OF SELLER:

F. NAME AND ADDRESS OF LENDER:

Montana Exchange, Inc. as Qualified
Intermediary for Kenneth Jay Flynn
PO Box 8262
Missoula, MT 59807

CV-2307-6P-BMM

COPY

PROPERTY LOCATION:

H. SETTLEMENT AGENT:

I. SETTLEMENT DATE:

12E, Sec. 5: Lots 1,2,3,4, S½N½, S½
12E, Sec. 28: N½; Sec.29: All;
Lots 1,2,3,4, E½W½, E½
All
ing 2880 Acres of Farmland in
ty, Montana

Peterson, Peterson & Shors, P.C.

May 24, 2010

PLACE OF SETTLEMENT

5 West Main, P.O. Box 10
Cut Bank, MT 59427

J. SUMMARY OF BORROWER'S TRANSACTION

GROSS AMOUNT DUE FROM BORROWER:

Contract Sales Price

Personal Property

Settlement Charges to Borrower (Line 1400)

Adjustments For Items Paid By Seller in advance

City/Town Taxes to

County Taxes to

Assessments to

GROSS AMOUNT DUE FROM BORROWER

AMOUNTS PAID BY OR IN BEHALF OF BORROWER:

Principal Amount of New Loan(s)

Existing loan(s) taken subject to

Adjustments For Items Unpaid By Seller

City/Town Taxes to

County Taxes to

Assessments to

TOTAL PAID BY/FOR BORROWER

CASH AT SETTLEMENT FROM/TO BORROWER:

Gross Amount Due From Borrower (Line 120)

Less Amount Paid By/For Borrower (Line 220)

CASH - X FROM) (TO) BORROWER

K. SUMMARY OF SELLER'S TRANSACTION

400. GROSS AMOUNT DUE TO SELLER:

401. Contract Sales Price

402. Personal Property

403.

404.

405.

Adjustments For Items Paid By Seller in advance

406. City/Town Taxes to

407. County Taxes to

408. Assessments to

409.

410.

411.

412.

420. GROSS AMOUNT DUE TO SELLER

500. REDUCTIONS IN AMOUNT DUE TO SELLER:

501. Excess Deposit (See Instructions)

502. Settlement Charges to Seller (Line 1400)

503. Existing loan(s) taken subject to

504. Payoff of first Mortgage

505. Payoff of second Mortgage

506. Deposit retained by seller

507. Payoff to Audrey Flynn

508.

509.

Adjustments For Items Unpaid By Seller

510. City/Town Taxes to

511. County Taxes 01/01/10 to 12/31/10

512. Assessments to

513.

514.

515. 2009 RE Taxes

516. Fertilizer Bill Past Due

517. Exchange Fee to Montana Exchange

518. Section 1031 Proceeds to Montana Exchange

519.

520. TOTAL REDUCTION AMOUNT DUE SELLER

600. CASH AT SETTLEMENT TO/FROM SELLER:

601. Gross Amount Due To Seller (Line 420)

602. Less Reductions Due Seller (Line 520)

603. CASH (X TO) (FROM) SELLER

Buyers signed hereby acknowledge receipt of a completed copy of pages 1&2 of this statement & any attachments referred to herein.

Amended Complaint CV-23-07-CR-BMM 2-14-23

L. SETTLEMENT CHARGES

Page 2

700. TOTAL COMMISSION Based on Price		\$	@	%	72,440.00		
Division of Commission (line 700) as Follows:							
701. \$ 62,440.00	to	Fort Benton Realty					
702. \$ 10,000.00	to	Flynn Realty					
703. Commission Paid at Settlement							
704.	to						72,440.00
800. ITEMS PAYABLE IN CONNECTION WITH LOAN							
801. Loan Origination Fee	%	to					
802. Loan Discount	%	to					
803.		to					
804.		to					
805.		to					
806.		to					
807.		to					
808.							
809.							
810.							
811.							
900. ITEMS REQUIRED BY LENDER TO BE PAID IN ADVANCE							
901. Interest From	to	@ \$	/day	(days	%)	
902. MIP Totlms. for LifeOfLoan	for	months to					
903. Hazard Insurance Premium for	years to						
904.							
905.							
1000. RESERVES DEPOSITED WITH LENDER							
1001. Hazard Insurance	@ \$	per					
1002. Mortgage Insurance	@ \$	per					
1003. City/Town Taxes	@ \$	per					
1004. County Taxes	@ \$	per					
1005. Assessments	@ \$	per					
1006.	@ \$	per					
1007.	@ \$	per					
1008.	@ \$	per					
1100. TITLE CHARGES							
1101. Settlement or Closing Fee	to	Peterson, Peterson & Shors, P.C.					
1102. Abstract or Title Search	to						350.00
1103. Title Examination	to						
1104. Title Insurance Binder	to						
1105. Document Preparation	to						
1106. Attorney's Fees	to	Dale Schwanke					
1107. Attorney's Fees	to						12,375.40
(includes above item numbers:							
1108. Title Insurance	to	Bear Paw Title Co.					
(includes above item numbers:							
1109. Lender's Coverage	\$						
1110. Owner's Coverage	\$						
1111. Attorney Fees	to	Cal Christian					
1112.							3,000.00
1113.							
1200. GOVERNMENT RECORDING AND TRANSFER CHARGES							
1201. Recording Fees: Deed \$		Mortgage \$		Releases \$			
1202. City/County Tax/Stamps: Deed	\$		Mortgage	\$			
1203. State Tax/Stamps: Revenue Stamps	\$		Mortgage	\$			
1204. Releases	to	Hill County Clerk and Recorder					
1205.							28.00
1300. ADDITIONAL SETTLEMENT CHARGES							
1301. Survey	to						
1302. Pest Inspection	to						
1303. Wire Fees	to	Stockman Bank					
1304.							30.00
1305.							
1400. TOTAL SETTLEMENT CHARGES (Enter on Lines 103, Section J and 502, Section K)							92,914.40

By signing page 1 of this statement, the signatories acknowledge receipt of a completed copy of page 2 of this two page statement.

Certified to be a true copy.

[Signature]
Peterson, Peterson & Shors, P.C.
Settlement Agent

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